



ಕರ್ನಾಟಕ ರಾಜ್ಯಾಧಿಕೃತ ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-I Part-I	ಬೆಂಗಳೂರು, ನುರುವಾರ, ಫ್ಲೈಪ್ಲಾಟ್ ೨೧, ೨೦೧೯ (ಫಾಲ್ಗುಣ ೨, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru, Thursday, February 21, 2019 (Palguna 2, Shaka Varsha 1940)	ನಂ. ೧೩೦ No. 130
-----------------	---	--------------------

PROCEEDINGS OF THE GOVERNMENT OF KARNATAKA FINANCE SECRETARIAT

Sub: Comprehensive Karasamadhana Scheme, 2019 – reg

READ: Para No. 340 of the Budget Speech of the Hon'ble Chief Minister and Finance Minister for the year 2019-20 made on 8th February 2019.

PREAMBLE:

The Hon'ble Chief Minister and Finance Minister in his Budget Speech for the year 2019-20 made on 8th February 2019 has announced that a Comprehensive Karasamadhana Scheme will be introduced with a view to reduce the arrears arising out of the enactments administered by the Commercial Taxes Department which existed before the introduction of Goods and Services Tax (GST) Act. Accordingly, a Scheme for waiver of penalty and interest under the provisions of the following Acts is required to be formulated.

- a) The Karnataka Sales Tax Act, 1957,
- b) The Karnataka Value Added Tax Act, 2003,
- c) The Central Sales Tax Act, 1956,
- d) The Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976,
- e) The Karnataka Tax on Luxuries Act, 1979,
- f) The Karnataka Agricultural Income Tax Act, 1957 and
- g) The Karnataka Entertainment Tax Act, 1958.

Hence, the Government is pleased to pass the following order.

GOVERNMENT ORDER NO. FD 9 CSL 2019, BENGALURU, DATED 21st FEBRUARY, 2019

The Government hereby accords approval to the Scheme called Comprehensive Karasamadhana Scheme, 2019. Features of the scheme are as follows:

1. It grants waiver of 100% of arrears of penalty and interest payable by a dealer under the Karnataka Sales Tax Act, 1957 (hereinafter referred to as the KST Act) and Central Sales Tax Act, 1956 (hereinafter referred to as the CST Act) relating to the assessment / re-assessment years upto 31-03-2005, already completed and as the case may be, to be completed on or before 30th June 2019 under the KST regime.

2. It grants waiver of 100% of arrears of penalty and interest payable by a dealer under the Karnataka Value Added Tax Act, 2003 (hereinafter referred to as the KVAT Act) and CST Act relating to the assessments / re-assessments already completed and to be completed on or before 30th June 2019.

3. It grants waiver of

- a. penalty levied under Section 72(1)(a) or 72(1)(b) for failure to furnish return under the KVAT Act and consequential interest subject to the condition that admitted tax as per the return is paid in full.
- b. penalty levied under Section 74(4) for failure to submit copy of the audited statement of accounts in FORM VAT 240 under the KVAT Act and consequential interest subject to the condition that admitted tax liability, if any, as per FORM VAT 240 is paid in full.

4. It grants waiver of 100% of arrears of penalty and interest payable by a dealer or person or proprietor as the case may be relating to the assessment or reassessment already concluded and to be concluded upto 30th June 2019 under following Acts also, namely:-

- a. Karnataka Tax on Entry of Goods Act, 1979, (hereinafter referred to as KTEG Act);
- b. Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976, (hereinafter referred to as KTPTC&E Act);
- c. Karnataka Tax on Luxuries Act, 1979 (hereinafter referred to as KTL Act);
- d. Karnataka Agricultural Income Tax Act, 1957(hereinafter referred to as KAIT Act); and
- e. Karnataka Entertainments Tax Act, 1958, (hereinafter referred to as KET Act).

5. Conditions: Grant of waiver of penalty and interest is subject to the following conditions:

5.1 Any dealer or person or proprietor as the case may be, who makes full payment of arrears of tax on or before 30-09-2019 shall be granted waiver of 100% of arrears of penalty and interest payable. However, any penalty levied by the Registering Authority under section 10-A of the CST Act shall not be eligible for benefit of waiver under this Scheme.

5.2 Where the dealer has no arrears of tax but has arrears of penalty and interest only, relating to the assessments or re-assessments already completed and to be completed, as the case may be, on or before 30th June 2019, such arrears of penalty and interest shall be eligible for waiver.

5.3 Where a dealer has filed an appeal or any application against the order or proceedings relating to arrears of tax and arrears of penalty and interest before any Appellate Authority or Court and disposal of such application is still pending, the dealer shall withdraw such appeal or other application before availing the benefit of waiver of arrears of penalty and interest under this Scheme. The dealer shall file a declaration in support of withdrawal of appeal or other application in Annexure-II along with application for waiver of arrears of penalty and interest in Annexure-I appended to this Order. Such application and declaration shall be filed for each year separately.

5.4 After the appeal or other application is withdrawn, the amount of arrears of penalty and interest shall be considered for waiver under the Scheme. Any amount of penalty and interest paid at the time of filing an appeal or other application shall be eligible for adjustment towards arrears of tax outstanding for the assessment year for which the benefit of waiver is claimed. However, the dealer shall not be eligible for refund of any amount that may become excess as a result of such adjustment under this Scheme.

5.5 In respect of cases where any Appeal or other application is not filed, the dealer shall not be eligible for refund of any penalty or interest already paid, either in full or partially, under this Scheme.

5.6 The dealer shall not file an appeal or other application before any Appellate Authority or Court or shall not seek rectification of orders/proceedings, after filing application for availing the benefits of this Scheme or after availing the benefits of this Scheme, for whatever reasons.

5.7 The dealer shall not be eligible to avail the benefits of this Scheme in relation to an order giving rise to arrears of tax, penalty and interest where:

- a. State has filed an appeal before the Karnataka Appellate Tribunal or the Central Sales Tax Appellate Authority; or
- b. State has filed an appeal or revision or any kind of application before the High Court or the Supreme Court; or
- c. any competent authority has initiated suo motu revision proceedings as on the date of this Government Order; or
- d. any rectification is made after 30-06-2019.

6. Procedure.-

6.1 Procedure for this Scheme is as follow.-

a) The dealer opting for this Scheme shall submit separate application in the format Annexure-I appended to this order under the KST and CST Acts for each year relating to the assessment years upto 31.3.2005 electronically through the website <http://ctax.kar.nic.in> or <http://gst.kar.nic.in> on or before 30.09.2019 in the manner as specified in the website. Duly signed copy of the said application downloaded shall be submitted to the concerned Assessing Authority/ Recovery Officer as prescribed.

b) The dealer opting for this Scheme shall submit separate application in the format Annexure-IA appended to this order under KVAT Act and CST Acts relating to each assessment/reassessment order relating to the tax periods for the years commencing from 01.04.2005 which have been already completed and to be completed upto 30.06.2019, electronically through the website <http://ctax.kar.nic.in> or <http://gst.kar.nic.in> on or before **30.09.2019** in the manner as specified in the website. Duly signed copy of the said application downloaded shall be submitted to the concerned Assessing Authority/Prescribed Authority/ Recovery Officer as prescribed.

c) The dealer or person or proprietor as the case may be, opting for this Scheme shall submit separate application in the format Annexure-IB appended to this order under the KTEG Act/KTPTC&E Act/KTL Act/KAIT Act for each assessment year relating to the assessment years already completed and to be completed upto **30.06.2019** electronically through the website <http://ctax.kar.nic.in> or <http://gst.kar.nic.in> on or before **30.09.2019** in the manner as specified in the website. Duly signed copy of the said application downloaded shall be submitted to the concerned Assessing Authority/ Recovery Officer/Prescribed Authority as prescribed.

d) The proprietor opting for this Scheme shall submit separate application in the format Annexure-IC appended to this order under the KET Act for each week or month as applicable relating to the assessment/reassessment for the years already completed and to be completed upto 30.06.2019 electronically through the website <http://ctax.kar.nic.in> or <http://gst.kar.nic.in> on or before **30.09.2019** in the manner as specified in the website. Duly signed copy of the said application downloaded shall be submitted to the concerned Assessing Authority/ Recovery Officer as prescribed.

e) The dealer opting for this Scheme shall submit separate application in Format Annexure-1D appended to this order under KVAT Act relating to penalty levied under Section 72(1)(a) / 72(1)(b)/ 74(4) relating to the tax periods for the years commencing from 01-04-2005 to 30-06-2017, electronically through the web site <http://ctax.kar.nic.in> or <http://gst.kar.nic.in> on or before **30.09.2019** in the manner as specified in the website. Duly signed copy of the said application downloaded shall be submitted to the prescribed authority.

6.2 The concerned Assessing Authority/Recovery Officer/Prescribed Authority shall scrutinize the application and work out the actual arrears of tax, penalty and interest payable by the dealer or person or proprietor as the case may be upto the date of filing of application and if any discrepancies are found in the amount of 'arrears of tax' and 'arrears of penalty and interest' payable upto the date of application as declared by the dealer or person or proprietor in his application, then the concerned Assessing Authority/Recovery Officer/Prescribed Authority shall inform the dealer or person or proprietor within 15 days from the date of filing of application about the discrepancies.

6.3 After receipt of information from the Assessing Authority/Recovery Officer/Prescribed Authority, the dealer or person or proprietor, as the case may be, at his option may pay the balance amount of tax to avail of the benefits of this Scheme. All payments should be made within fifteen days from the date of receipt of information or on or before 15-10-2019 whichever is earlier in cases where information received is from Assessing authority/Recovery Officer/Prescribed Authority. The applicant shall become ineligible to avail this Scheme if any partial amount is still outstanding as arrears on the specified date.

6.4 The dealer or person or proprietor, as the case may be, shall file a declaration in support of withdrawal of appeal or other application as per Annexure-II along with application for waiver of 'arrears of penalty and interest'. Such declaration shall be filed separately under relevant Act for each year relating to 'arrears of penalty and interest'.

If the dealer or person or proprietor, as the case may be, fails to do so, the Assessing Authority/ Recovery Officer / Prescribed Authority shall pass a speaking order rejecting the application.

6.5 On satisfaction that the applicant-dealer or person or proprietor, as the case may be, is eligible for the benefits of this Scheme, the Assessing Authority/Recovery Officer/Prescribed Authority shall pass the order waiving the balance amount of arrears of penalty and interest payable by the dealer or person or proprietor, as the case may be, as per Annexure-III separately under relevant Act for each assessment year/each assessment or reassessment order relating to the relevant tax periods/week/month of the year.

6.6 The order of waiver shall be passed within 30 days from the date of making payment as specified in Para 6.3.

6.7 The order of waiver shall be served on the dealer or person or proprietor, as the case may be, within ten days from the date of such order.

6.8 The Assessing Authority/Recovery Officer/Prescribed Authority shall help the dealer or person or proprietor, as the case may be, in correct quantification of the amount of interest and penalty.

7. Removal of difficulties. - If any difficulty arises in implementation of this order, the Commissioner of Commercial Taxes may issue such instructions as are necessary or expedient for removing such difficulty.

By Order and in the name of the Governor of Karnataka,

PAVANKUMAR MALAPATI
Deputy Secretary to Government [B&R]
Finance Department.

ANNEXURE-1

**(Government Order No.FD 9 CSL 2019, dated 21st February, 2019)
Application for waiver of arrears of penalty and interest under the
Comprehensive Karasamadhana Scheme, 2019**

1	Name and address of the dealer	
2	Registration Certificate Number under the KST / CST Act	
3	Name of the office in which registered	
4	(a) Assessment year upto 31.03.2005	
	(b) Assessment order issued by	
	(c) Date of assessment/reassessment order/rectification order	
	(d) Date of penalty order	
	(e) Date of order of interest	
5	(a)(i) Arrears of tax as per assessments/ re-assessments passed on or before 30.06.2019	Rs....
	(ii) Details of payment of arrears of tax as prescribed in this G.O.(CTD Ref. No. and date)	
	(b)(i) Arrears of interest as per assessments/ re-assessments passed on or before 30.06.2019.	Rs....
	(ii) Arrears of penalty as per assessments/ re-assessments passed on or before 30.06.2019.	Rs.....
6	Date of withdrawal of the appeal or other application if any	

DECLARATION

I..... do hereby solemnly declare that to the best of my knowledge and belief the information furnished above is true and complete.

Date:

Signature

Place:

Name and status of the person signing.

Name and full address of the business

NOTE: 1. Application to be filed separately for each assessment year under the KST and CST Act electronically.

2. Copy of the relevant assessment/reassessment order and penalty order and proof of withdrawal of appeal or any other proceeding to be enclosed to the copy of the application required to be submitted to the Assessing Authority.

3. Strike out whichever is not applicable.

ANNEXURE-1A

(Government Order No. FD 9 CSL 2019, dated 21st February, 2019)
Application for waiver of arrears of penalty and interest under the
Comprehensive Karasamadhana Scheme, 2019.

1	Name and address of the dealer	
2	Registration Certificate Number under the KVAT Act / CST Act	
3	Name of the office in which registered	
4	(a) Assessment year	
	(b) Assessment order issued by	
	(c) Date of assessment/reassessment order/rectification order	
	(d) Date of penalty order	
	(e) Date of order of interest	
5	(a)(i) Arrears of tax as per assessments/ re-assessments passed on or before 30.06.2019	
	(ii) Details of payment of arrears of tax as prescribed in this G.O.(CTD Ref. No. and date)	
	(b)(i) Arrears of interest as per assessments/ re-assessments passed on or before 30.06.2019.	
	(ii) Arrears of penalty as per assessments/ re-assessments passed on or before 30.06.2019.	
6	Date of withdrawal of the appeal or other application if any	

DECLARATION

I..... do hereby solemnly declare that to the best of my knowledge and belief the information furnished above is true and complete.

Date:

Signature

Place:

Name and status of the person signing.

Name and full address of the business

NOTE: 1. Application to be filed separately for each assessment year under the KVAT / and CST Act electronically.
 2. Copy of the relevant assessment/reassessment order and penalty order and proof of withdrawal of appeal or any other proceeding to be enclosed to the copy of the application required to be submitted to the Assessing Authority.
 3. Strike out whichever is not applicable.

ANNEXURE-1B

(Government Order No. FD 9 CSL 2019, dated 21st February, 2019)
Application for waiver of arrears of penalty and interest under the
Comprehensive Karasamadhana Scheme, 2019.

1	Name and address of the dealer	
2	Registration Certificate Number / Enrollment Number under the KTEG Act / KTPTC & E Act/ KLT Act / KAIT Act	
3	Name of the office in which registered	
4	(a) Assessment year	
	(b) Assessment order issued by	
	(c) Date of assessment/reassessment order/rectification order	
	(d) Date of penalty order	
	(e) Date of order of interest	
5	(a)(i) Arrears of tax as per assessments/ re-assessments passed on or before 30.06.2019	
	(ii) Details of payment of arrears of tax as prescribed in this G.O.(CTD Ref. No. and date)	
	(b)(i) Arrears of interest as per assessments/ re-assessments passed on or before 30.06.2019.	
	(ii) Arrears of penalty as per assessments/ re-assessments passed on or before 30.06.2019.	
6	Date of withdrawal of the appeal or other application if any	

DECLARATION

I..... do hereby solemnly declare that to the best of my knowledge and belief the information furnished above is true and complete.

Date:

Signature

Place:

Name and status of the person signing.

Name and full address of the business

NOTE: 1. Application to be filed separately for each assessment year under the KTEG Act / KTPTC & E Act/ KLT Act / KAIT Act electronically.

2. Copy of the relevant assessment/reassessment order and penalty order and proof of withdrawal of appeal or any other proceeding to be enclosed to the copy of the application required to be submitted to the Assessing Authority.

3. Strike out whichever is not applicable.

ANNEXURE-1C

(Government Order No. FD 9 CSL 2019, dated 21st February, 2019)

Application for waiver of arrears of penalty and interest under the Comprehensive Karasamadhana Scheme, 2019.

1	Name and address of the dealer	
2	Permit / Registration Certificate Number under the KET Act	
3	Name of the office in which registered	
4	(a) Week/ Month / Year relating to assessment order	
	(b) Assessment order issued by	
	(c) Date of assessment/reassessment order/rectification order	
	(d) Date of penalty order	
	(e) Date of order of interest	
5	(a)(i) Arrears of tax as per assessments/ re-assessments passed on or before 30.06.2019	Rs....
	(ii) Details of payment of arrears of tax as prescribed in this G.O.(CTD Ref. No. and date)	
	(b)(i) Arrears of interest as per assessments/ re-assessments passed on or before 30.06.2019.	Rs....
	(ii) Arrears of penalty as per assessments/ re-assessments passed on or before 30.06.2019.	Rs.....
6	Date of withdrawal of the appeal or other application if any	

DECLARATION

I..... do hereby solemnly declare that to the best of my knowledge and belief the information furnished above is true and complete.

Date:

Signature

Place:

Name and status of the person signing.

Name and full address of the business

NOTE: 1. Application to be filed separately for each assessment Week / Month / Year under the KET Act electronically.

2. Copy of the relevant assessment/reassessment order and penalty order and proof of withdrawal of appeal or any other proceeding to be enclosed to the copy of the application required to be submitted to the Assessing Authority.

3. Strike out whichever is not applicable.

ANNEXURE-1D**(Government Order No. FD 9 CSL 2019, dated 21st February, 2019)****Application for waiver of arrears of penalty under Section 72(1)(a) / 72(1)(b) / 74(4) and interest under the KVAT Act, 2003 under Comprehensive Karasamadhana Scheme, 2019.**

1	Name and address of the dealer	
2	TIN under the KVAT Act	
3	Name of the office in which registered	
4	(a) Tax Period / Tax Periods / Assessment Year	
	(b) Penalty levied under Section 72(1)(a)	
	(c) Penalty levied under Section 72(1)(b)	
	(d) Penalty levied under Section 74(4)	
	(e) Interest accrued	
5	(a) Admitted tax liability as per return / FORM VAT 240	Rs....
	(b) Details of payment of admitted tax liability prescribed in this G.O. on or before 30-06-2019 (CTD Ref. No. and date / Office Receipt No. and date)	
6	Date of withdrawal of the appeal or other application if any	

DECLARATION

I..... do hereby solemnly declare that to the best of my knowledge and belief the information furnished above is true and complete.

Date:

Signature

Place:

Name and status of the person signing.

Name and full address of the business

NOTE: 1. Application to be filed separately for tax period / tax periods in a year under the KVAT Act electronically.

2. Copy of the relevant penalty order / intimation of penalty levied and proof of withdrawal of appeal or any other proceeding to be enclosed to the copy of the application required to be submitted to the Prescribed Authority.

3. Strike out whichever is not applicable.

ANNEXURE-II**(Government Order No. FD 9 CSL 2019, dated 21st February, 2019)**
Declaration

I, Sri/Smt/Ms..... do hereby solemnly declare that I am / we are a assessee registered under the the Karnataka Sales Tax Act, 1957/ Central Sales Tax Act, 1956/ Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976/ Karnataka Tax on Luxuries Act, 1979/ Karnataka Agricultural Income Tax Act, 1957 and the Karnataka Entertainment Tax Act, 1958 with R.C. Number / TIN / Enrollment Number/ Permit Number.....on the files of the office of the

I have withdrawn the appeal/other application filed against the assessment /reassessment or other proceedings concluded for the year/tax periodsof the assessment year under the KST Act / CST Act/ KVAT Act/ KTEG Act/ KTPTC & E Act/ KAIT Act/ KET Act which was pending before..... (specify the authority) to avail of the benefit of the Comprehensive Karasamadhana Scheme, 2019 offered by the Government of Karnataka vide order No.....dated....I enclose the documentary proof for the withdrawal of the appeal or other application.

Date:

Signature

Place:

Name and status of the person signing.

Name and full address of the business

Note: 1. Application to be filed separately for each assessment year/re-Assessment.

2. Strike out whichever is not applicable.

ANNEXURE-III**(Government Order No. FD 9 CSL 2019, dated 21st February, 2019)****Order of Waiver**

The application and declaration are verified and the assessee is found eligible for waiver of the arrears of penalty and interest for the assessment/reassessment in terms of Government order No.....dated and the same is accordingly ordered to be waived.

The details are as under:

S1.No.	Particulars	Details
1	Name and address of the assessee	
2	Registration Certificate No. / TIN/ Enrollment No. / Permit No. under the KST Act / CST Act/ KVAT Act/ KTEG Act/ KTPTC & E Act/ KAIT Act/ KET Act	
3	Office in which registered /LVO	
4	Year / Month / Week / Tax Period	
5	Assessment order issued by	
6	Date of Assessment order	
7	Amount of arrears of tax paid in full	Rs....
8	Details of payment of arrears of tax paid in full(CTD Ref. No. and date)	
9	Amount of arrears of penalty	Rs....
10	Amount of arrears of interest	Rs....
11	Total arrears of penalty and interest waived (Sl. No. 9+ Sl. No.10)	Rs....

Date:

Place:

Signature,
Name and Designation of the Authority.



ಕರ್ನಾಟಕ ರಾಜ್ಯಾಳ್ಯಂ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ಬೆಂಳಿಂದ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - III Part - III	ಬೆಂಗಳೂರು, ಮಂಗಳವಾರ, ಹೆಬ್ಬಿವಲ ೧೯, ೨೦೧೯ (ಮಾಘ ೩೦, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru, Tuesday, February 19, 2019 (Magha 30, Shaka Varsha 1940)	ನಂ. ೧೨೫ No. 125
-------------------------	--	--------------------

ವಾಣಿಜ್ಯ ಮತ್ತು ಕ್ಷೇತ್ರಾರ್ಥಕ ಸಚಿವಾಲಯ

1966ರ ಕರ್ನಾಟಕ ಕ್ಷೇತ್ರಾರ್ಥಕ ಪ್ರದೇಶಾಭ್ಯಾಸ ಕಾರ್ಯೋತ್ಸವ ವಿಧಿ 3(1) ರ ಅಧಿಕ್ಷಾತ್ರನೆ

ಸಂಖ್ಯೆ: ಸಿಬ್ 23 ಎಸ್‌ಪಿಕ್‌೨೦೧೯, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 16.02.2019

ಬೆಂಗಳೂರು ಮೆಟ್ರೋ ರೈಲು ಯೋಜನೆಯ ಎರಡನೇ ಹಂತಕ್ಕಾಗಿ ಬೃಹತ್ ಬೆಂಗಳೂರು ಮಹಾನಗರ ಪಾಲಿಕೆಯ / ಗ್ರಾಮ ಪಂಚಾಯತಿಯ ವ್ಯಾಪ್ತಿಯಡಿ ಸ್ವಾಧೀನಪಡಿಸಿಕೊಳ್ಳಲು ಉದ್ದೇಶಿಸಿರುವ ಈ ಕೆಳಕಂಡ ಸ್ವತ್ತಗಳಿಳ್ಳ ಪ್ರದೇಶವನ್ನು ಕ್ಷೇತ್ರಾರ್ಥಕ ಪ್ರದೇಶವೆಂದು ಘೋಷಿಸಲಾಗಿದೆ.

ಕ್ರ. ಸಂ.	ಗುರುತಿನ ಸಂಖ್ಯೆ (Identification No)	ವಾರ್ತೆ/ ಸಿಟಿ ಸರ್ವೆ ನಂಬರ್	ಬಿಬಿವಿಂಬಿ ಸ್ವತ್ತಿನ ಸಂಖ್ಯೆ	ಭೂಸ್ವಾಧೀನಕ್ಕೆ ಒಳಪಟ್ಟಿ ವಿಶೇಷ ಚ.ಮೀ.	ಚಕ್ಕಬಂದಿ				ಕಟ್ಟಡ ವಿನ್ಯಾಸಗಳ ವಿವರಗಳು
					ಪ್ರಾವಾ	ಪಕ್ಷಿಮ	ಉತ್ತರ	ದಕ್ಷಿಣ	
1	2	3	4	5	6				7
ಜಯದೇವ ಆಸ್ತಿ ನಿಲ್ದಾಣ									
ವಾಡ್‌ ನಂ.57 ಜಿ.ಪಿ.ನಗರ			ಗ್ರಾಮ : ಸ್ವೇಷ್ಟಾರ್ಥಿ ಪಾಳ್ಯ		ಹೋಬಳಿ : ಬೇಗೂರು		ತಾಲ್ಲೂಕು : ಬೆಂಗಳೂರು ದಕ್ಷಿಣ		ಜಿಲ್ಲೆ : ಬೆಂಗಳೂರು
1	R5-N-45D	ಸ.ನಂ.16 ಸ್ಟೋ ನಂ.20	65-95-20	28.04	ಶಾಸಗಿ ಸ್ವತ್ತ	ಬನ್ನೇರುಫಟ್ಟಿ ಬೆಂಗಳೂರು ರಸ್ತೆ	ಬಿ.ಎಂ.ಆರ್. ಸಿ.ಎಲ್.ಗೆ ಭೂಸ್ವಾಧೀನ ವಾಗಿರುವ ಸ್ವತ್ತ	ಸ್ವತ್ತಿನ ಉಳಿಕೆ ಪ್ರದೇಶ	ಕಟ್ಟಡ (ಚ+1)
				ಒಟ್ಟು	28.04				

ಫೋಷ್ಟರೆ

ಕ್ರಮ ಸಂಖ್ಯೆ	ಗ್ರಾಮದ ಹೆಸರು	ವಿಸ್ತೀರ್ಣ (ಚ.ಮೀ.ಗಳಲ್ಲಿ)
1	ನೈನಪ್ಪನತೆಟಿಪಾಳ್ಳೆ	28.04
	ಒಟ್ಟು ವಿಸ್ತೀರ್ಣ	28.04

ಕನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

ಬಿ. ವೆಂಕಟೇಶಮೂರ್ತಿ

ಸರ್ಕಾರದ ಅಧಿನ ಕಾರ್ಯದರ್ಶಿ (ಕ್ಷ್ಯಾ.ಆರ್.)

ವಾಣಿಜ್ಯ ಮತ್ತು ಕ್ಷೇತ್ರಗಳ ಇಲಾಖೆ

1966ರ ಕನಾಟಕ ಕ್ಷೇತ್ರಗಳ ಪ್ರದೇಶಾಭಿವೃದ್ಧಿ ಕಾರ್ಯದ ವಿಧಿ 1(3) ರಡಿ ಅಧಿಸೂಚನೆ
ಸಂಖ್ಯೆ: ಸಿಬ್ 23 ಎಸ್‌ಪಿಕ್‌ಎಸ್‌ 2019, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 16.02.2019

ಬೆಂಗಳೂರು ಮೆಟ್ರೋ ರೈಲು ಯೋಜನೆಯ ವರದನೇ ಹಂತಕ್ಕಾಗಿ ಸಾಧ್ಯಾನವಾಗಿರುವ ಈ ಕೆಳಕಂಡ ಸ್ವತ್ತಗಳುಳ್ಳ ಪ್ರದೇಶಕ್ಕೆ ಕನಾಟಕ ಕ್ಷೇತ್ರಗಳ ಪ್ರದೇಶಾಭಿವೃದ್ಧಿ ಕಾರ್ಯದ 1966ರ 7ನೇ ಅಧ್ಯಾಯವು ಈ ಅಧಿಸೂಚನೆಯ ರಾಜ್ಯ ಪತ್ರದಲ್ಲಿ ಪ್ರಕಟವಾದ ದಿನಾಂಕದಿಂದ ಜಾರಿಗೆ ಬರುತ್ತದೆಂದು ಫೋಷ್ಟರೆ

ಕ್ರ. ಸಂ.	ಗುರುತಿನ ಸಂಖ್ಯೆ (Identification No)	ಎಲ್‌ಎ/ ಸಿಟಿ ಸರ್ವೆ- ನಂಬರ್	ಬಿಬಿವಿಂಪಿ ಸ್ಪತಿನ ಸಂಖ್ಯೆ	ಭೂಸಾಧ್ಯಾನಕ್ಕೆ ಒಳಪಟ್ಟ ವಿಸ್ತೀರ್ಣ ಚ.ಮೀ.	ಚಕ್ಕಬಂದಿ				ಕಟ್ಟಡ ವಿನ್ಯಾಸಗಳ ವಿವರಗಳು
					ಪ್ರಾವ್	ಪಾತ್ರ	ಉತ್ತರ	ದಕ್ಷಿಣ	
1	2	3	4	5	6				7
<u>ಜಯದೇವ ಆಸ್ತ್ರಾಳಿ</u>									
ವಾಡ್‌ ನಂ.57 ಜಿ.ಪಿ.ನಗರ			ಗ್ರಾಮ : ನೈನಪ್ಪನತೆಟಿಪಾಳ್ಳೆ		ಹೋಬಳಿ : ಬೇಗೂರು		ತಾಲ್ಲೂಕು : ಬೆಂಗಳೂರು ದಕ್ಷಿಣ		ಜಿಲ್ಲೆ : ಬೆಂಗಳೂರು
1	R5-N-45D	ಸ.ನಂ.16 ಸ್ಟೇಂ ನಂ.20	65-95-20	28.04	ಶಾಸಗಿ ಸ್ವತ್ತ	ಬನ್ನೀರುಫಟ್ಟಿ ಬೆಂಗಳೂರು ರಸ್ತೆ	ಬಿ.ಎಂ.ಆರ್. ಸಿ.ಎಲ್.ಗೆ ಭೂಸಾಧ್ಯಾನ ವಾಗಿರುವ ಸ್ವತ್ತ	ಸ್ಪತಿನ ಉಳಿಕೆ ಪ್ರದೇಶ	ಕಟ್ಟಡ (ಜೀ+1)
			ಒಟ್ಟು	28.04					

ಫೋಷ್ಟ್‌ರೆ

ಕ್ರಮ ಸಂಖ್ಯೆ	ಗ್ರಾಮದ ಹೆಸರು	ವಿಸ್ತೀರ್ಣ (ಚ.ಮೀ.ಗಳಲ್ಲಿ)
1	ನೈನಪ್ಪನೆಟ್ಟಿಪಾಡ್ಯ	28.04
	ಒಟ್ಟು ವಿಸ್ತೀರ್ಣ	28.04

ಕನಾರಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

ಬಿ. ಪೆಂಕಟೇಶಮೂರ್ತಿ
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ (ಕೈ.ಅ)
ವಾರ್ಷಿಕ್ ಮತ್ತು ಕೃಗಾರಿಕಾ ಇಲಾಖೆ

1966ರ ಕನಾರಟಕ ಕೃಗಾರಿಕಾ ಪ್ರದೇಶಾಭಿವೃದ್ಧಿ ಕಾಯ್ದೆಯ ವಿಧಿ 28(1) ರಡಿ ಅಧಿಸೂಚನೆ
ಸಂಖ್ಯೆ: ಸಿಬ 23 ಎಸ್‌ಪಿಕ್‌ 2019, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 16.02.2019

ಕೆಳಕಂಡ ಫೆಡ್‌ನ್ಯೂಲ್‌ನಲ್ಲಿ ನಮೂದಿಸಿರುವ ಸ್ವತ್ತಗಳು ಕನಾರಟಕ ಕೃಗಾರಿಕಾ ಪ್ರದೇಶಾಭಿವೃದ್ಧಿ ಮಂಡಳಿಯಿಂದ ಬೆಂಗಳೂರು ಮೆಟ್ರೋ ರೈಲು ಯೋಜನೆಯ ವರದನೇ ಹಂತ ಅಭಿವೃದ್ಧಿಪಡಿಸುವ ಉದ್ದೇಶಕ್ಕಾಗಿ ಕನಾರಟಕ ರಾಜ್ಯ ಸರ್ಕಾರಕ್ಕೆ ಬೇಕಾಗಿದೆ.

1966ರ ಕನಾರಟಕ ಕೃಗಾರಿಕಾ ಪ್ರದೇಶಾಭಿವೃದ್ಧಿ ಕಾಯ್ದೆಯ ವಿಧಿ 28(1) (1966ರ 18ನೇ ನಂ. ಕಾಯ್ದೆಯ) ಪ್ರಕಾರ ದತ್ತವಾದ ಅಧಿಕಾರದ ಮೇರೆಗೆ ಸದರಿ ಸ್ವತ್ತಗಳನ್ನು ಸ್ವಾಧೀನಪಡಿಸಿಕೊಳ್ಳುವ ಉದ್ದೇಶದಿಂದ ಈ ನೋಟೆಸು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

ಮೇಲ್ಮಂಡ ಕಾಯ್ದೆಯ ವಿಧಿ 35ರ ಮೇರೆಗೆ ಕೆಲಸ ನಿರ್ವಹಿಸಲು ಈ ಜಮೀನುಗಳಿಗೆ ಯಾವುದೇ ವ್ಯಕ್ತಿಯನ್ನು ತಡೆಯುವುದಾಗಲೀ ಅಥವಾ ಅಡ್ಡಿಪಡಿಸುವುದಾಗಲೀ ಮಾಡಕೂಡದೆಂದು ಈ ಜಮೀನುಗಳಲ್ಲಿ ಆಸಕ್ತಿ ಹೊಂದಿರುವ ಎಲ್ಲಾ ವ್ಯಕ್ತಿಗಳಿಗೂ ಈ ಮೂಲಕ ಎಚ್ಚರಿಸಲಾಗಿದೆ.

ಈ ಅಧಿಸೂಚನೆ ಪ್ರಕಟಣೆಯಾಗಿರುವ ತಾರೀಖಿನ ನಂತರ ಬೆಂಗಳೂರು ವಿಭಾಗದ ಕನಾರಟಕ ಕೃಗಾರಿಕಾ ಪ್ರದೇಶಾಭಿವೃದ್ಧಿ ಮಂಡಳಿಯ ವಿಶೇಷ ಭೂಸ್ವಾಧೀನಾಧಿಕಾರ (ಮೆಟ್ರೋ) ಯವರ ಅನುಮತಿಯಿಲ್ಲದೆ ಸದರಿ ಸ್ವತ್ತಗಳನ್ನು ವಿಲೇ ಮಾಡಲು ಒಪ್ಪಂದ ಕ್ರಯ, ಭೋಗ್ಯ, ಲೀಸ್, ಅದಲು-ಬಿದಲು ವಗ್ರೆ ಮಾಡುವಂತಿಲ್ಲ ಮತ್ತು ಸದರಿ ಸ್ವತ್ತಗಳಲ್ಲಿ ಈ ಅಧಿಸೂಚನೆ ಪ್ರಕಟಣೆ ನಂತರ ಕಟ್ಟಡಗಳ ನಿರ್ಮಾಣ ಮತ್ತಿತರ ಅಭಿವೃದ್ಧಿ ಕೆಲಸಗಳನ್ನು ಮಾಡುವಂತಿಲ್ಲ. ಒಂದು ವೇಳೆ ಮಾಡಿದರೂ 2013ರ ರೈಟ್‌ ಟು ಫೇರ್ ಕಾಂಪೆನ್ಸೆಶನ್‌ ಅಂಡ್‌ ಟ್ರಾನ್ಸ್‌ಪರನ್ಸಿ ಇನ್ ಲ್ಯಾಂಡ್ ಅಕ್ಸ್‌ರಿಯಿಶನ್‌, ರೀಹಾಬಿಲಿಟೇಶನ್‌ ಅಂಡ್ ರಿಸೆಟ್‌ಲೋಮೆಂಟ್ ಆಕ್ಸ್ 2013 (Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013) ಮತ್ತು 1966ರ ಕನಾರಟಕ ಕೃಗಾರಿಕಾ ಪ್ರದೇಶಾಭಿವೃದ್ಧಿ ಕಾಯ್ದೆ ವಿಧಿ 30 ಅನ್ನು ಓದಿಕೊಳ್ಳುವ ಮೇರೆಗೆ ಪರಿಹಾರಧನ ನಿಗದಿ ಮಾಡುವಾಗ ಈ ಅಂಶಗಳನ್ನು ಗಣನೆಗೆ ತೆಗೆದುಕೊಳ್ಳುವುದಿಲ್ಲ ಮತ್ತು ಅಂತಿಮವಾಗಿ ಸ್ವತ್ತಗಳನ್ನು ಸ್ವಾಧೀನಪಡಿಸಿಕೊಳ್ಳಲಾಗುವುದು.

ಕ್ರ. ಸಂ.	ಖಾತಾದಾರರ ಹೆಸರು	ಅನುಭವದಾರರ ಹೆಸರು	ಸುರುತ್ತಿನ ಸಂಖ್ಯೆ (Identification No)	ಎಲ್.ಎ/ ಸಿಟಿ ಸರ್ವೆಸ್ ನಂಬರ್	ಬಿಬಿಎಂಪಿ ಸ್ಪೆಕ್ಟ್ರಿನ ಸಂಖ್ಯೆ	ಭೂ ಸ್ವಾಧೀನಕ್ಕೆ ಒಳಪಟ್ಟ ವಿಸ್ತೀರ್ಣ (ಕೆ.ಮೀ.)	ಜಪುಬಂದಿ				ಕಟ್ಟಡ ವಿನಾ೦ಸಗಳ ವಿವರಗಳು
							ಪೂರ್ವ	ಪಶ್ಚಿಮ	ಉತ್ತರ	ದಕ್ಷಿಣ	
1	2	3	4	5	6	7	8	8	8	8	9
ಜಯದೇವ ಆಸ್ಕರ್ತೆ ನಿಲ್ದಾಣ											
ವಾಡ್‌ ನಂ.57 ಜಿ.ಪಿ.ನಗರ											
ಗ್ರಾಮ : ನೈನಪ್ಪನಶೆಟ್ಟಿ ಪಾಳ್ಯ ಹೋಬಳಿ : ಬೇಗೂರು ತಾಲ್ಲೂಕು : ಬೆಂಗಳೂರು ದಕ್ಷಿಣ											
ಜಿಲ್ಲೆ : ಬೆಂಗಳೂರು											
1	ನಿಮ್ಮಲ ನಾಗರಾಜ್	ಬ್ಯಾಂಕ್ ಆಫ್ ಮಹಾರಾಷ್ಟ್ರ	R5-N-45D	ನ.ನಂ.16 ಸ್ಟೇಟ್ ನಂ.20	65-95-20	28.04	ಖಾಸಗಿ ಸ್ಪೆಕ್ಟ್ರು	ಬನ್ನೇರುಫಟ್ಟಿ ಬೆಂಗಳೂರು ರಸ್ತೆ	ಬಿ.ಎಂ.ಆರ್. ಸಿ.ಎಲ್.ಗೆ ಭೂಸ್ವಾಧೀನ ವಾಗಿರುವ ಸ್ಪೆಕ್ಟ್ರು	ಸ್ಪೆಕ್ಟ್ರಿನ ಉಳಿಕೆ ಪ್ರದೇಶ	ಕಟ್ಟಡ (ಜಿ+1)
						ಒಟ್ಟು	28.04				

ಫೋಂಟ್‌

ಕ್ರಮ ಸಂಖ್ಯೆ	ಗ್ರಾಮದ ಹೆಸರು	ವಿಸ್ತೀರ್ಣ (ಕೆ.ಮೀ.ಗಳಲ್ಲಿ)
1	ನೈನಪ್ಪನಶೆಟ್ಟಿಪಾಳ್ಯ	28.04
ಒಟ್ಟು ವಿಸ್ತೀರ್ಣ		28.04

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ

ಬಿ. ವೆಂಕಟೇಶಮೂತ್ರಿ
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ (ಕ್ಷೆ.ಅ)
ವಾಣಿಜ್ಯ ಮತ್ತು ಕ್ರೆಡಿಟ್ ಇಲಾಖೆ



ಕರ್ನಾಟಕ ರಾಜ್ಯಾಧಿಕೃತ ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಹೆಬ್ರಿವ್ಲ ೧೮, ೨೦೧೯ (ಮಾಘ ೨೯, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru, Monday, February 18, 2019 (Magha 29, Shaka Varsha 1940)	ನಂ. ೧೨೨ No. 122
---------	---	--------------------

**FINANCE SECRETARIAT
NOTIFICATION (4-W/2017)**

No. FD 47 CSL 2017, Bengaluru, dated 18/02/2019.

In exercise of the powers conferred by Section 164 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), on the recommendation of the GST Council, the Government of Karnataka hereby makes the following rules further to amend the Karnataka Goods and Services Tax Rules, 2017, namely:-

RULES

1. Title and commencement.- (1) These rules may be called the Karnataka Goods and Services Tax (Amendment) Rules, 2019.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. Amendment of rule 12.- In the Karnataka Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 12, after sub-rule (1), the following shall be inserted, namely:-

“(1A) A person applying for registration to collect tax in accordance with the provisions of section 52, in a State or Union territory where he does not have a physical presence, shall mention the name of the State or Union territory in PART A of the application in FORM GST REG-07 and mention the name of the State or Union territory in PART B thereof in which the principal place of business is located which may be different from the State or Union territory mentioned in PART A.”

3. Amendment of rule 45.- In rule 45 of the said rules, in sub-rule (3), the words, “or sent from one job worker to another” shall be omitted.

4. Amendment of rule 46.- In rule 46 of the said rules, after the fourth proviso, the following proviso shall be inserted, namely:-

“Provided also that the signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of an electronic invoice in accordance with the provisions of the Information Technology Act, 2000 (Central Act 21 of 2000).”

5. Amendment of rule 49.- In rule 49 of the said rules, after the second proviso, the following proviso shall be inserted, namely:-

“Provided also that the signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of an electronic bill of supply in accordance with the provisions of the Information Technology Act, 2000 (Central Act 21 of 2000).”

6. Amendment of rule 54.- In rule 54 of the said rules,-

(a) in sub-rule (2), the following proviso shall be inserted, namely:-

“Provided that the signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of a consolidated tax invoice or any other document in lieu thereof in accordance with the provisions of the Information Technology Act, 2000 (Central Act 21 of 2000).”

(b) in sub-rule (4), the following proviso shall be inserted, namely:-

“Provided that the signature or digital signature of the supplier or his authorised representative shall not be required in the case of issuance of ticket in accordance with the provisions of the Information Technology Act, 2000 (Central Act 21 of 2000).”

7. Amendment of rule 89.- In rule 89 of the said rules, in sub-rule (5) in the explanation for clause (b), the following shall be substituted, namely:-

“Adjusted Total turnover” and “relevant period” shall have the same meaning as assigned to them in sub-rule (4).”

8. Amendment of rule 96.- In rule 96 of the said rules, in sub-rule (1), in clause (a), after the words “export goods duly files”, the words “a departure manifest or” shall be inserted.

9. Amendment of rule 101.- In rule 101 of the said rules, in sub-rule (1), after the words “financial year”, the words “or part thereof” shall be inserted.

10. Insertion of new rule 109B.- After rule 109A of the said rules, the following rule shall be inserted, namely:-

“109B. Notice to person and order of Revisional Authority in case of revision.- (1) Where the Revisional Authority decides to pass an order in revision under section 108 which is likely to affect the person adversely, the Revisional Authority shall serve on him a notice in **FORM GST RVN-01** and shall give him a reasonable opportunity of being heard.

(2) The Revisional Authority shall, along with its order under sub-section (1) of section 108, issue a summary of the order in **FORM GST APL-04** clearly indicating the final amount of demand confirmed.”.

11. Amendment of rule 138.- In rule 138 of the said rules, in sub-rule (1), for Explanation 1, the following Explanation shall be substituted, namely:-

“Explanation 1. – For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the Government of India, Ministry of Finance, Notification No. 56/2018-Central Tax, dated the 23rd October, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1056 (E), dated the 23rd October, 2018 as amended from time to time.”

12. Insertion of new rule 138E.- After rule 138D of the said rules, from a date to be notified later, the following rule shall be inserted, namely:-

“138E. Restriction on furnishing of information in PART A of FORM GST EWB-01.-

Notwithstanding anything contained in sub-rule (1) of rule 138, no person (including a consignor, consignee, transporter, an e-commerce operator or a courier agency) shall be allowed to furnish the information in PART A of FORM GST EWB-01 in respect of a registered person, whether as a supplier or a recipient, who,—

- (a) being a person paying tax under section 10, has not furnished the returns for two consecutive tax periods; or
- (b) being a person other than a person specified in clause (a), has not furnished the returns for a consecutive period of two months:

“Provided that, the Commissioner may, on sufficient cause being shown and for reasons to be recorded in writing, by order, allow furnishing of the said information in **PART A of FORM GST EWB 01**, subject to such conditions and restrictions as may be specified by him:

Provided further that, no order rejecting the request of such person to furnish the information in **PART A of FORM GST EWB 01** under the first proviso shall be passed without affording the said person a reasonable opportunity of being heard:

Provided also that, the permission granted or rejected by the Commissioner of State tax or Commissioner of Union territory tax shall be deemed to be granted or, as the case may be, rejected by the Commissioner.

Explanation:- For the purposes of this rule, the expression “Commissioner” shall mean the jurisdictional Commissioner in respect of the persons specified in clauses (a) and (b).”

13. Amendment of rule 142.- In rule 142 of the said rules, in sub-rule (5), after the words and letters “section 74”, the words and letters “or sub-section (12) of section 75” shall be inserted.

14. Substitution of FORM GST RFD-01.-For FORM GST RFD-01 of the said rules, the following form shall be substituted, namely:-

“FORM-GST-RFD-01*[See rule 89(1)]***Application for Refund**

(Applicable for casual or non-resident taxable person, tax deductor, tax collector, un-registered person and other registered taxable person)

1.	GSTIN / Temporary ID							
2.	Legal Name							
3.	Trade Name, if any							
4.	Address							
5.	Tax period (if applicable)	From <Year><Month> To <Year><Month>						
6.	Amount of Refund Claimed (Rs.)	Act	Tax	Interest	Penalty	Fees	Others	Total
		Central tax						
		State / UT tax						
		Integrated tax						
		Cess						
		Total						
7.	Grounds of refund claim (select from drop down)	(a)	Excess balance in Electronic Cash Ledger					
		(b)	Exports of services- with payment of tax					
		(c)	Exports of goods / services- without payment of tax (accumulated ITC)					
		(d)	On account of order					
			Sr. No.	Type of order	Order no.	Order date	Order Issuing Authority	Payment reference no., if any
			(i)	Assessment				
			(ii)	Finalization of Provisional assessment				

			(iii)	Appeal				
			(iv)	Any other order (specify)				
		(e)	ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]					
		(f)	On account of supplies made to SEZ unit/ SEZ developer (with payment of tax)					
		(g)	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)					
		(h)	Recipient of deemed export supplies/ Supplier of deemed export supplies					
		(i)	Tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued (tax paid on advance payment)					
		(j)	Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa(change of POS)					
		(k)	Excess payment of tax, if any					
		(l)	Any other (specify)					
8.	Details of Bank account	Name of bank	Address of branch	IFSC		Type of account	Account No.	
9.	Whether Self-Declaration filed by Applicant u/s 54(4), if applicable			Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	No <input type="checkbox"/>		

[DECLARATION [second proviso to section 54(3)]]

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback of central excise duty/service tax/central tax on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature

Name –

Designation / Status”]

[DECLARATION [section 54(3)(ii)]]

I hereby declare that the refund of input tax credit claimed in the application does not include ITC availed on goods or services used for making ‘nil’ rated or fully exempt supplies.

Signature

Name –

Designation / Status

DECLARATION [rule 89(2)(f)]

I hereby declare that the Special Economic Zone unit /the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.

Signature

Name –

Designation / Status

DECLARATION [rule 89(2)(g)]

(For recipient/supplier of deemed export)

In case refund claimed by recipient

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with respect to the said supplies.

In case refund claimed by supplier

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed. I also declare that the recipient shall not claim any refund with respect of the said supplies and also, the recipient has not availed any input tax credit on such supplies.

Signature

Name –

Designation / Status

UNDERTAKING

I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of sub-section (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

Signature

Name –

Designation / Status

SELF- DECLARATION [rule 89(2)(1)]

I _____ (Applicant) having GSTIN/ temporary Id -----, solemnly affirm and certify that in respect of the refund amounting to Rs. ---/ with respect to the tax, interest, or any other amount for the period from---to---, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

Signature

Name –

Designation / Status

(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54.)

10. Verification

I/We <Taxpayer Name> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

I/We declare that no refund on this account has been received by me/us earlier.

Place
Date

Signature of Authorised Signatory
(Name)
Designation/ Status

Annexure-1**Statement -1 [rule 89(5)]**

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

(Amount in Rs.)

Turnover of inverted rated supply of goods and services	Tax payable on such inverted rated supply of goods and services	Adjusted total turnover	Net input tax credit	Maximum refund amount to be claimed [(1×4÷3)-2]
1	2	3	4	5

Statement 1A [rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sl. No .	Details of invoices of inward supplies of inputs received				Tax paid on inward supplies of inputs			Details of invoices of outward supplies issued				Tax paid on outward supplies		
	GSTIN of the supplier *	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union territory Tax	No.	Date	Taxable Value	Invoice type (B2B/ B2C)	Integrated Tax	Central Tax	State Tax /Union territory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

* In case of imports or supplies received under reverse charge mechanism [sub-section (3) of section 9 of the CGST/SGST Act or sub-section (3) of section 5 of IGST Act], the GSTIN of supplier will mean GSTIN of applicant (recipient).

Statement- 2 [rule 89(2)(c)]

Refund Type: Exports of services with payment of tax

(Amount in Rs.)

Sr. No.	Invoice details			Integrated tax		Cess	BRC/ FIRC		Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (6+7+10 - 11)
	No.	Date	Value	Taxable value	Amt.		No.	Date			
1	2	3	4	5	6	7	8	9	10	11	12

Statement- 3 [rule 89(2)(b) and 89(2)(c)]

Refund Type: Export without payment of tax (accumulated ITC)

(Amount in Rs.)

Sr. No.	Invoice details			Goods/ Services (G/S)	Shipping bill/ Bill of export			EGM Details		BRC/ FIRC	
	No.	Date	Value		Port code	No.	Date	Ref No.	Date	No.	Date
1	2	3	4	5	6	7	8	9	10	11	12

Statement- 3A [rule 89(4)]

Refund Type: Export without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

Statement-4 [rule 89(2)(d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

(Amount in Rs.)

Statement-5 [rule 89(2)(d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (without payment of tax)

(Amount in Rs.)

Sr. No.	Invoice details			Goods/ Services (G/S)	Shipping bill/ Bill of export/ Endorsed invoice no.	
	No.	Date	Value		No.	Date
1	2	3	4	5	6	7

Statement-5A [rule 89(4)]

Refund Type:On account of supplies made to SEZ unit / SEZ developer without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs)

Statement-6 [rule 89(2)(j)]

Refund Type: On account of change in POS (inter-State to intra-State and vice versa)

Order Details (issued in pursuance of sections 77 (1) and (2), if any: Order No: Order Date:

(Amount in Rs.)

Recipient 's GSTIN/ UIN Name (in case B2C)	Invoice details				Details of tax paid on transaction considered as intra -State / inter- State transaction earlier					Taxes re-assessed on transaction which were held inter State / intra-State supply subsequently				
					Integrate d tax	Centr al tax	State / UT tax	Ces s	Place of Suppl y	Integrate d tax	Centr al tax	State / UT tax	Ces s	Place of Suppl y
No.	Date	Value	Taxabl e Value		6	7	8	9	10	11	12	13	14	15
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

Statement-7 [rule 89(2)(k)]

Refund Type: Excess payment of tax, if any in case of last return filed.

(Amount in Rs.)

Tax period	ARN of return	Date of filing return	Tax Payable			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7

Annexure-2
Certificate [rule 89(2)(m)]

This is to certify that in respect of the refund amounting to Rs.<>> ----- (in words) claimed by M/s----- (Applicant's Name) GSTIN/ Temporary ID----- for the tax period <---->, the incidence of tax and interest, has not been passed on to any other person. This certificate is based on the examination of the books of account and other relevant records and returns particulars maintained/ furnished by the applicant.

Signature of the Chartered Accountant/ Cost Accountant:

Name:

Membership Number:

Place:

Date:

Note - This Certificate is not required to be furnished by the applicant, claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54 of the Act.

Instructions –

1. Terms used:

- a. B to C: From registered person to unregistered person
- b. EGM: Export General Manifest
- c. GSTIN: Goods and Services Tax Identification Number
- d. IGST: Integrated goods and services tax

- e. ITC: Input tax credit
- f. POS: Place of Supply (Respective State)
- g. SEZ: Special Economic Zone
- h. Temporary ID: Temporary Identification Number
- i. UIN: Unique Identity Number

2. Refund of excess amount available in electronic cash ledger can also be claimed through return or by filing application.
3. Debit entry shall be made in electronic credit or cash ledger at the time of filing the application.
4. Acknowledgement in **FORM GST RFD-02** will be issued if the application is found complete in all respects.
5. Claim of refund on export of goods with payment of IGST shall not be processed through this application.
6. Bank account details should be as per registration data. Any change in bank details shall first be amended in registration particulars before quoting in the application.
7. Declaration shall be filed in cases wherever required.
8. 'Net input tax credit' means input tax credit availed on inputs during the relevant period for the purpose of Statement-1 and will include ITC on input services also for the purpose of Statement-3A and 5A.
9. 'Adjusted total turnover' means the turnover in a State or a Union territory, as defined under clause (112) of section 2 excluding the value of exempt supplies other than zero-rated supplies, during the relevant period.
10. For the purpose of Statement-1, refund claim will be based on supplies reported in GSTR-1 and GSTR-2.
11. BRC or FIRC details will be mandatory where refund is claimed against export of services details of shipping bill and EGM will be mandatory to be provided in case of export of goods.
12. Where the invoice details are amended (including export), refund shall be allowed as per the calculation based on amended value.
13. Details of export made without payment of tax shall be reported in Statement-3.
14. Availability of refund to be claimed in case of supplies made to SEZ unit or SEZ developer without payment of tax shall be worked out in accordance with the formula prescribed in rule 89(4).
15. 'Turnover of zero rated supply of goods and services' shall have the same meaning as defined in rule 89(4)."

15. Substitution of FORM GST RFD-01A.-For **FORM GST RFD-01A of the said rules**, the following form shall be substituted, namely:-

“FORM-GST-RFD-01 A

[See rules 89(1) and 97A]

Application for Refund (Manual)

(Applicable for casual taxable person or non-resident taxable person, tax deductor, tax collector and other registered taxable person)

1.	GSTIN / Temporary ID																																											
2.	Legal Name																																											
3.	Trade Name, if any																																											
4.	Address																																											
5.	Tax period (if applicable)	From <Year><Month>		To	<Year><Month>																																							
6.	Amount of Refund Claimed (Rs.)	Act	Tax	Interest	Penalty	Fees	Others	Total																																				
		Central tax																																										
		State / UT tax																																										
		Integrated tax																																										
		Cess																																										
		Total																																										
7.	Grounds of Refund Claim (select from drop down)	(a)	Excess balance in Electronic Cash Ledger																																									
		(b)	Exports of services- with payment of tax																																									
		(c)	Exports of goods / services- without payment of tax (accumulated ITC)																																									
		(d)	ITC accumulated due to inverted tax structure [under clause (ii) of first proviso to section 54(3)]																																									
		(e)	On account of supplies made to SEZ unit/ SEZ developer (with payment of tax)																																									
		(f)	On account of supplies made to SEZ unit/ SEZ developer (without payment of tax)																																									
		(g)	Recipient of deemed export supplies/ Supplier of deemed export supplies																																									
		(h)	<table border="1"> <tr> <td colspan="6">On account of order</td> </tr> <tr> <td>Sl. No.</td> <td>Type of order</td> <td>Order No.</td> <td>Order date</td> <td>Order Issuing Authority</td> <td>Payment reference no., if any</td> </tr> <tr> <td>(i)</td> <td>Assessment</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(ii)</td> <td>Finalization of Provisional assessment</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(iii)</td> <td>Appeal</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>(iv)</td> <td>Any other order (specify)</td> <td></td> <td></td> <td></td> <td></td> </tr> </table>							On account of order						Sl. No.	Type of order	Order No.	Order date	Order Issuing Authority	Payment reference no., if any	(i)	Assessment					(ii)	Finalization of Provisional assessment					(iii)	Appeal					(iv)	Any other order (specify)			
	On account of order																																											
	Sl. No.	Type of order	Order No.	Order date	Order Issuing Authority	Payment reference no., if any																																						
	(i)	Assessment																																										
	(ii)	Finalization of Provisional assessment																																										
	(iii)	Appeal																																										
(iv)	Any other order (specify)																																											
		(i)	Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa (change of POS)																																									
		(j)	Excess payment of tax, if any																																									
		(k)	Any other (specify)																																									

[DECLARATION [second proviso to section 54(3)]]

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback of central excise duty/service tax/central tax on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature

Name –

Designation / Status.

DECLARATION [section 54(3)(ii)]

I hereby declare that the refund of ITC claimed in the application does not include ITC availed on goods or services used for making 'nil' rated or fully exempt supplies.

Signature

Name –

Designation / Status

DECLARATION [rule 89(2)(f)]

I hereby declare that the Special Economic Zone unit /the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.

Signature

Name –

Designation / Status

DECLARATION [rule 89(2)(g)]

(For recipient/supplier of deemed export)

In case refund claimed by recipient

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period. I also declare that the supplier has not claimed refund with respect to the said supplies.

In case refund claimed by supplier

I hereby declare that the refund has been claimed only for those invoices which have been detailed in statement 5B for the tax period for which refund is being claimed and the recipient shall not claim any refund with respect of the said supplies and also, the recipient has not availed any input tax credit on such supplies.

Signature

Name –

Designation / Status

UNDERTAKING

I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of sub-section (2) of section 16 read with sub-section (2) of section 42 of the CGST/SGST Act have not been complied with in respect of the amount refunded.

Signature

Name –

Designation / Status

SELF- DECLARATION [rule 89(2)(l)]

I/We _____ (Applicant) having GSTIN/ temporary Id -----, solemnly affirm and certify that in respect of the refund amounting to Rs. --- / with respect to the tax, interest, or any other amount for the period from---to----, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

Signature

Name -

Designation / Status

(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54.)

8. Verification

I/We<Taxpayer Name> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed there from.

I/We declare that no refund on this account has been received by me/us earlier.

Place

Date

Signature of Authorised Signatory

(Name)

Designation/ Status

Annexure-1

Statement -1 [rule 89(5)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

(Amount in Rs.)

Turnover of inverted rated supply of goods and services		Tax payable on such inverted rated supply of goods and services		Adjusted total turnover		Net input tax credit		Maximum refund amount to be claimed [(1×4÷3)-2]	
1	2	3	4	5					

Statement 1A [rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sl . N o.	Details of invoices of inward supplies of inputs received				Tax paid on inward supplies of inputs			Details of invoices of outward supplies issued				Tax paid on outward supplies		
	GSTIN of the supplier *	N o.	Da te	Taxa ble Valu e	Integr ated Tax	Cent ral Tax	State Tax /Uni on territ ory Tax	N o.	Da te	Taxa ble Valu e	Invoice type (B2B/ B2C)	Integr ated Tax	Cent ral Tax	State Tax /Uni on territ ory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

* In case of imports or supplies received under reverse charge mechanism [sub-section (3) of section 9 of the CGST/SGST Act or sub-section (3) of section 5 of IGST Act], the GSTIN of supplier will mean GSTIN of applicant (recipient).

Statement- 2 [rule 89(2)(c)]

Refund Type: Exports of services with payment of tax

(Amount in Rs.)

Sr. No.	Invoice details			Integrated tax		Cess	BRC/ FIRC		Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (6+7+10 - 11)
	No.	Date	Value	Taxable value	Amt.		No.	Date			
1	2	3	4	5	6	7	8	9	10	11	12

Statement- 3 [rule 89(2)(b) and 89(2)(c)]

Refund Type: Export without payment of tax (accumulated ITC)

(Amount in Rs.)

Sr. No.	Invoice details			Goods/ Services (G/S)	Shipping bill/ Bill of export			EGM Details		BRC/ FIRC	
	No.	Date	Value		Port code	No.	Date	Ref No.	Date	No.	Date
1	2	3	4	5	6	7	8	9	10	11	12

Statement- 3A [rule 89(4)]

Refund Type: Export without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

Statement-4 [rule 89(2)(d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

(Amount in Rs.)

Statement-5A [rule 89(4)]

Refund Type: On account of supplies made to SEZ unit / SEZ developer without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs)

Statement-6 [rule 89(2)(j)]

Refund Type: On account of change in POS (inter-State to intra-State and vice versa)

Order Details (issued in pursuance of sections 77(1) and 77(2), if any:

Order No:

Order Date:

Recipients' GSTIN/ UIN Name (in case B2C)	Invoice details				Details of tax paid on transaction considered as intra -State / inter-State transaction earlier					Taxes re-assessed on transaction which were held inter State / intra-State supply subsequently					(Amount in Rs.)	
					Integrated tax	Central tax	State/ UT tax	Cess	Place of Supply	Integrated tax	Central tax	State/ UT tax	Cess	Place of Supply		
	No.	Date	Value	Taxable Value												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		

Statement-7 [rule 89(2)(k)]

Refund Type: Excess payment of tax, if any in case of last return filed.

Tax period	ARN of return	Date of filing return	Tax Paid in Excess				(Amount in Rs.)	
			Integrated tax	Central tax	State/ UT tax	Cess		
1	2	3	4	5	6	7		

”.

16. Substitution of FORM GSTR 9.—For FORM GSTR 9 of the said rules, the following form shall be substituted, namely:—

“FORM GSTR - 9”

[See rule 80]

Annual Return

Pt. I Basic Details						
1	Financial Year					
2	GSTIN					
3A	Legal Name					
3B	Trade Name (if any)					
Pt. II Details of Outward and inward supplies made during the financial year						
			(Amount in <input type="checkbox"/> in all tables)			
	Nature of Supplies	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
4	Details of advances, inward and outward supplies made during the financial year on which tax is payable					
A	Supplies made to un-registered persons (B2C)					
B	Supplies made to registered persons (B2B)					
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)					
D	Supply to SEZs on payment of tax					
E	Deemed Exports					
F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)					
G	Inward supplies on which tax is to be paid on reverse charge basis					
H	Sub-total (A to G above)					
I	Credit Notes issued in respect of transactions specified in (B) to (E) above (-)					
J	Debit Notes issued in respect of transactions specified in (B) to (E) above (+)					
K	Supplies / tax declared through Amendments (+)					
L	Supplies / tax reduced through Amendments (-)					
M	Sub-total (I to L above)					

N	Supplies and advances on which tax is to be paid (H + M) above					
5	Details of Outward supplies made during the financial year on which tax is not payable					
A	Zero rated supply (Export) without payment of tax					
B	Supply to SEZs without payment of tax					
C	Supplies on which tax is to be paid by the recipient on reverse charge basis					
D	Exempted					
E	Nil Rated					
F	Non-GST supply (includes 'no supply')					
G	Sub-total (A to F above)					
H	Credit Notes issued in respect of transactions specified in A to F above (-)					
I	Debit Notes issued in respect of transactions specified in A to F above (+)					
J	Supplies declared through Amendments (+)					
K	Supplies reduced through Amendments (-)					
L	Sub-Total (H to K above)					
M	Turnover on which tax is not to be paid (G + L above)					
N	Total Turnover (including advances) (4N + 5M - 4G above)					
Pt. III	Details of ITC for the financial year					
	Description	Type	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
6	Details of ITC availed during the financial year					
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		<Auto>	<Auto>	<Auto>	<Auto>
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs				
		Capital Goods				
		Input Services				
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs				
		Capital Goods				
		Input Services				
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs				
		Capital Goods				
		Input Services				

E	Import of goods (including supplies from SEZs)	Inputs			
		Capital Goods			
F	Import of services (excluding inward supplies from SEZs)				
G	Input Tax credit received from ISD				
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act				
I	Sub-total (B to H above)				
J	Difference (I - A above)				
K	Transition Credit through TRAN-I (including revisions if any)				
L	Transition Credit through TRAN-II				
M	Any other ITC availed but not specified above				
N	Sub-total (K to M above)				
O	Total ITC availed (I + N above)				
7	Details of ITC Reversed and Ineligible ITC for the financial year				
A	As per Rule 37				
B	As per Rule 39				
C	As per Rule 42				
D	As per Rule 43				
E	As per section 17(5)				
F	Reversal of TRAN-I credit				
G	Reversal of TRAN-II credit				
H	Other reversals (pl. specify)				
I	Total ITC Reversed (Sum of A to H above)				
J	Net ITC Available for Utilization (6O - 7I)				
8	Other ITC related information				
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	<Auto>	<Auto>	<Auto>	<Auto>
B	ITC as per sum total of 6(B) and 6(H) above	<Auto>			
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018				
D	Difference [A-(B+C)]				
E	ITC available but not availed				
F	ITC available but ineligible				
G	IGST paid on import of goods (including supplies from SEZ)				
H	IGST credit availed on import of goods (as per 6(E) above)	<Auto>			
I	Difference (G-H)				
J	ITC available but not availed on import of goods (Equal to I)				
K	Total ITC to be lapsed in current financial year (E + F + J)	<Auto>	<Auto>	<Auto>	<Auto>

Pt. IV	Details of tax paid as declared in returns filed during the financial year							
9	Description	Tax Payable	Paid through cash	Paid through ITC				
				Central Tax	State Tax / UT Tax	Integrated Tax	Cess	
1	2	3	4	5	6	7		
Integrated Tax								
Central Tax								
State/UT Tax								
Cess								
Interest								
Late fee								
Penalty								
Other								
Pt. V	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier							
	Description		Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	
	1	2	3	4	5	6		
10	Supplies / tax declared through Amendments (+) (net of debit notes)							
11	Supplies / tax reduced through Amendments (-) (net of credit notes)							
12	Reversal of ITC availed during previous financial year							
13	ITC availed for the previous financial year							
14	Differential tax paid on account of declaration in 10 & 11 above							
	Description			Payable	Paid			
	1	2	3		2	3		
	Integrated Tax							
	Central Tax							
	State/UT Tax							
	Cess							
	Interest							
Pt. VI	Other Information							
15	Particulars of Demands and Refunds							
	Details	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee / Others
	1	2	3	4	5			
A	Total Refund claimed							
B	Total Refund sanctioned							

C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							
F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							
16	Information on supplies received from composition taxpayers, deemed supply under Section 143 and goods sent on approval basis							
	Details			Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1			2	3	4	5	6
A	Supplies received from Composition taxpayers							
B	Deemed supply under Section 143							
C	Goods sent on approval basis but not returned							
17	HSN Wise Summary of outward supplies							
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9
18	HSN Wise Summary of Inward supplies							
HSN Code	UQC	Total Quantity	Taxable Value	Rate of Tax	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	7	8	9
19	Late fee payable and paid							
	Description					Payable	Paid	
	1					2	3	
A	Central Tax							
B	State Tax							

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Signature

Name of Authorised Signatory

Place
Date

Designation / Status

Instructions: -

1. Terms used:
 - a. GSTIN: Goods and Services Tax Identification Number
 - b. UQC: Unit Quantity Code
 - c. HSN: Harmonized System of Nomenclature Code
2. It is mandatory to file all your **FORM GSTR-1** and **FORM GSTR-3B** for the FY 2017-18 before filing this return. The details for the period between July 2017 to March 2018 are to be provided in this return.
3. It may be noted that additional liability for the FY 2017-18 not declared in **FORM GSTR-1** and **FORM GSTR-3B** may be declared in this return. However, taxpayers cannot claim input tax credit unclaimed during FY 2017-18 through this return.
4. Part II consists of the details of all outward supplies & advances received during the financial year for which the annual return is filed. It may be noted that all the supplies for which payment has been made through **FORM GSTR-3B** between July 2017 to March 2018 shall be declared in this part. The instructions to fill Part II are as follows:

Table No.	Instructions
4A	Aggregate value of supplies made to consumers and unregistered persons on which tax has been paid shall be declared here. These will include details of supplies made through E-Commerce operators and are to be declared as net of credit notes or debit notes issued in this regard. Table 5, Table 7 along with respective amendments in Table 9 and Table 10 of FORM GSTR-1 may be used for filling up these details.
4B	Aggregate value of supplies made to registered persons (including supplies made to UINs) on which tax has been paid shall be declared here. These will include supplies made through E-Commerce operators but shall not include supplies on which tax is to be paid by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4A and Table 4C of FORM GSTR-1 may be used for filling up these details.
4C	Aggregate value of exports (except supplies to SEZs) on which tax has been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details.
4D	Aggregate value of supplies to SEZs on which tax has been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.
4E	Aggregate value of supplies in the nature of deemed exports on which tax has been paid shall be declared here. Table 6C of FORM GSTR-1 may be used for filling up these details.
4F	Details of all unadjusted advances i.e. advance has been received and tax has been paid but invoice has not been issued in the current year shall be declared here. Table 11A of FORM GSTR-1 may be used for filling up these details.
4G	Aggregate value of all inward supplies (including advances and net of credit and debit notes) on which tax is to be paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis. This shall include supplies received from registered persons, unregistered persons on which tax is levied on reverse charge basis. This shall also include aggregate value of all import of services. Table 3.1(d) of FORM GSTR-3B may be used for filling up these details.
4I	Aggregate value of credit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
4J	Aggregate value of debit notes issued in respect of B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E) shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.

4K & 4L	Details of amendments made to B to B supplies (4B), exports (4C), supplies to SEZs (4D) and deemed exports (4E), credit notes (4I), debit notes (4J) and refund vouchers shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.
5A	Aggregate value of exports (except supplies to SEZs) on which tax has not been paid shall be declared here. Table 6A of FORM GSTR-1 may be used for filling up these details.
5B	Aggregate value of supplies to SEZs on which tax has not been paid shall be declared here. Table 6B of GSTR-1 may be used for filling up these details.
5C	Aggregate value of supplies made to registered persons on which tax is payable by the recipient on reverse charge basis. Details of debit and credit notes are to be mentioned separately. Table 4B of FORM GSTR-1 may be used for filling up these details.
5D,5E and 5F	Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here. Table 8 of FORM GSTR-1 may be used for filling up these details. The value of "no supply" shall be declared under Non-GST supply (5F).
5H	Aggregate value of credit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
5I	Aggregate value of debit notes issued in respect of supplies declared in 5A, 5B, 5C, 5D, 5E and 5F shall be declared here. Table 9B of FORM GSTR-1 may be used for filling up these details.
5J & 5K	Details of amendments made to exports (except supplies to SEZs) and supplies to SEZs on which tax has not been paid shall be declared here. Table 9A and Table 9C of FORM GSTR-1 may be used for filling up these details.
5N	Total turnover including the sum of all the supplies (with additional supplies and amendments) on which tax is payable and tax is not payable shall be declared here. This shall also include amount of advances on which tax is paid but invoices have not been issued in the current year. However, this shall not include the aggregate value of inward supplies on which tax is paid by the recipient (i.e. by the person filing the annual return) on reverse charge basis.

5. Part III consists of the details of all input tax credit availed and reversed in the financial year for which the annual return is filed. The instructions to fill Part III are as follows:

Table No.	Instructions
6A	Total input tax credit availed in Table 4A of FORM GSTR-3B for the taxpayer would be auto-populated here.
6B	Aggregate value of input tax credit availed on all inward supplies except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details. This shall not include ITC which was availed, reversed and then reclaimed in the ITC ledger. This is to be declared separately under 6(H) below.
6C	Aggregate value of input tax credit availed on all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs, capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.
6D	Aggregate value of input tax credit availed on all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs,

	capital goods and input services. Table 4(A)(3) of FORM GSTR-3B may be used for filling up these details.
6E	Details of input tax credit availed on import of goods including supply of goods received from SEZs shall be declared here. It may be noted that the total ITC availed is to be classified as ITC on inputs and capital goods. Table 4(A)(1) of FORM GSTR-3B may be used for filling up these details.
6F	Details of input tax credit availed on import of services (excluding inward supplies from SEZs) shall be declared here. Table 4(A)(2) of FORM GSTR-3B may be used for filling up these details.
6G	Aggregate value of input tax credit received from input service distributor shall be declared here. Table 4(A)(4) of FORM GSTR-3B may be used for filling up these details.
6H	Aggregate value of input tax credit availed, reversed and reclaimed under the provisions of the Act shall be declared here.
6J	The difference between the total amount of input tax credit availed through FORM GSTR-3B and input tax credit declared in row B to H shall be declared here. Ideally, this amount should be zero.
6K	Details of transition credit received in the electronic credit ledger on filing of FORM GST TRAN-I including revision of TRAN-I (whether upwards or downwards), if any shall be declared here.
6L	Details of transition credit received in the electronic credit ledger after filing of FORM GST TRAN-II shall be declared here.
6M	Details of ITC availed but not covered in any of heads specified under 6B to 6L above shall be declared here. Details of ITC availed through FORM ITC-01 and FORM ITC-02 in the financial year shall be declared here.
7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H	Details of input tax credit reversed due to ineligibility or reversals required under rule 37, 39, 42 and 43 of the CGST Rules, 2017 shall be declared here. This column should also contain details of any input tax credit reversed under section 17(5) of the CGST Act, 2017 and details of ineligible transition credit claimed under FORM GST TRAN-I or FORM GST TRAN-II and then subsequently reversed. Table 4(B) of FORM GSTR-3B may be used for filling up these details. Any ITC reversed through FORM ITC -03 shall be declared in 7H. If the amount stated in Table 4D of FORM GSTR-3B was not included in table 4A of FORM GSTR-3B, then no entry should be made in table 7E of FORM GSTR-9 . However, if amount mentioned in table 4D of FORM GSTR-3B was included in table 4A of FORM GSTR-3B , then entry will come in 7E of FORM GSTR-9 .
8A	The total credit available for inwards supplies (other than imports and inwards supplies liable to reverse charge but includes services received from SEZs) pertaining to FY2017-18 and reflected in FORM GSTR-2A (table 3 & 5 only) shall be auto-populated in this table. This would be the aggregate of all the input tax credit that has been declared by the corresponding suppliers in their FORM GSTR-1 .
8B	The input tax credit as declared in Table 6B and 6H shall be auto-populated here.
8C	Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during July 2017 to March 2018 but credit on which was availed between April to September 2018 shall be declared here. Table 4(A)(5) of FORM GSTR-3B may be used for filling up these details.

8D	Aggregate value of the input tax credit which was available in FORM GSTR-2A (table 3 & 5 only) but not availed in FORM GSTR-3B returns shall be computed based on values of 8A, 8B and 8C. However, there may be circumstances where the credit availed in FORM GSTR-3B was greater than the credit available in FORM GSTR-2A . In such cases, the value in row 8D shall be negative.
8E & 8F	The credit which was available and not availed in FORM GSTR-3B and the credit was not availed in FORM GSTR-3B as the same was ineligible shall be declared here. Ideally, if 8D is positive, the sum of 8E and 8F shall be equal to 8D.
8G	Aggregate value of IGST paid at the time of imports (including imports from SEZs) during the financial year shall be declared here.
8H	The input tax credit as declared in Table 6E shall be auto-populated here.
8K	The total input tax credit which shall lapse for the current financial year shall be computed in this row.

6. Part IV is the actual tax paid during the financial year. Payment of tax under Table 6.1 of **FORM GSTR-3B** may be used for filling up these details.
7. Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** of April to September of current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier. The instructions to fill Part V are as follows:

Table No.	Instructions
10 & 11	Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of FORM GSTR-1 of April to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here.
12	Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for previous financial year , whichever is earlier shall be declared here. Table 4(B) of FORM GSTR-3B may be used for filling up these details.
13	Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April to September of the current financial year or date of filing of Annual Return for the previous financial year whichever is earlier shall be declared here. Table 4(A) of FORM GSTR-3B may be used for filling up these details. However, any ITC which was reversed in the FY 2017-18 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2018-19, the details of such ITC reclaimed shall be furnished in the annual return for FY 2018-19.

8. Part VI consists of details of other information. The instructions to fill Part VI are as follows:

Table No.	Instructions
15A, 15B, 15C and 15D	Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims.

15E, 15F and 15G	Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand as declared in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here.
16A	Aggregate value of supplies received from composition taxpayers shall be declared here. Table 5 of FORM GSTR-3B may be used for filling up these details.
16B	Aggregate value of all deemed supplies from the principal to the job-worker in terms of sub-section (3) and sub-section (4) of Section 143 of the CGST Act shall be declared here.
16C	Aggregate value of all deemed supplies for goods which were sent on approval basis but were not returned to the principal supplier within one eighty days of such supply shall be declared here.
17 & 18	Summary of supplies effected and received against a particular HSN code to be reported only in this table. It will be optional for taxpayers having annual turnover upto <input type="checkbox"/> 1.50 Cr. It will be mandatory to report HSN code at two digits level for taxpayers having annual turnover in the preceding year above <input type="checkbox"/> 1.50 Cr but upto <input type="checkbox"/> 5.00 Cr and at four digits' level for taxpayers having annual turnover above <input type="checkbox"/> 5.00 Cr. UQC details to be furnished only for supply of goods. Quantity is to be reported net of returns. Table 12 of FORM GSTR-1 may be used for filling up details in Table 17. It may be noted that this summary details are required to be declared only for those inward supplies which in value independently account for 10 % or more of the total value of inward supplies.
19	Late fee will be payable if annual return is filed after the due date.

9. Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this form, through **FORM DRC-03**. Taxpayers shall select "Annual Return" in the drop down provided in **FORM DRC-03**. It may be noted that such liability can be paid through electronic cash ledger only.”.

17. Substitution of FORM GSTR 9A. - For **FORM GSTR 9A of the said rules**, the following form shall be substituted, namely:-

“FORM GSTR – 9A

[See rule 80]

Annual Return (For Composition Taxpayer)

Pt. I	Basic Details						
1	Financial Year						
2	GSTIN						
3A	Legal Name	<Auto>					
3B	Trade Name (if any)	<Auto>					
4	Period of composition scheme during the year (From ---- To ----)						
5	Aggregate Turnover of Previous Financial Year						
(Amount in <input type="checkbox"/> in all tables)							
Pt. II	Details of outward and inward supplies made during the financial year						
	Description	Turnover	Rate of Tax	Central Tax	State / UT Tax	Integrated tax	Cess
	1	2	3	4	5	6	7
6	Details of Outward supplies made during the financial year						
A	Taxable						
B	Exempted, Nil-rated						
C	Total						

7	Details of inward supplies on which tax is payable on reverse charge basis (net of debit/credit notes) for the financial year					
	Description	Taxable Value	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
A	Inward supplies liable to reverse charge received from registered persons					
B	Inward supplies liable to reverse charge received from unregistered persons					
C	Import of services					
D	Net Tax Payable on (A), (B) and (C) above					
8	Details of other inward supplies for the financial year					
A	Inward supplies from registered persons (other than 7A above)					
B	Import of Goods					
Pt. III	Details of tax paid as declared in returns filed during the financial year					
9	Description	Total tax payable	Paid			
	1	2	3			
	Integrated Tax					
	Central Tax					
	State/UT Tax					
	Cess					
	Interest					
	Late fee					
	Penalty					
Pt. IV	Particulars of the transactions for the previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier					
	Description	Turnover	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
10	Supplies / tax (outward) declared through Amendments (+) (net of debit notes)					
11	Inward supplies liable to reverse charge declared through Amendments (+) (net of debit notes)					
12	Supplies / tax (outward) reduced through Amendments (-) (net of credit notes)					
13	Inward supplies liable to reverse charge reduced through Amendments (-) (net of credit notes)					

14	Differential tax paid on account of declaration made in 10, 11, 12 & 13 above											
	Description		Payable		Paid							
	1		2		3							
	Integrated Tax											
	Central Tax											
	State/UT Tax											
	Cess											
	Interest											
Pt. V	Other Information											
15	Particulars of Demands and Refunds											
	Description	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee / Others				
	1	2	3	4	5	6	7	8				
A	Total Refund claimed											
B	Total Refund sanctioned											
C	Total Refund Rejected											
D	Total Refund Pending											
E	Total demand of taxes											
F	Total taxes paid in respect of E above											
G	Total demands pending out of E above											
16	Details of credit reversed or availed											
	Description			Central Tax	State Tax / UT Tax	Integrated Tax	Cess					
	1			2	3	4	5					
A	Credit reversed on opting in the composition scheme (-)											
B	Credit availed on opting out of the composition scheme (+)											
17	Late fee payable and paid											
	Description			Payable		Paid						
	1			2		3						
A	Central Tax											
B	State Tax											

Verification: I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/will be passed on to the recipient of supply.

Place

Signature
Name of Authorised Signatory

Date

Designation / Status

Instructions: -

1. It is mandatory to file all your **FORM GSTR-4** for the FY 2017-18 before filing this return. The details for the period between July 2017 to March 2018 shall be provided in this return.
2. It may be noted that additional liability for the FY 2017-18 not declared in **FORM GSTR-4** may be declared in this return.
3. Part I consists of basic details of taxpayer. The instructions to fill Part I are as follows :

Table No.	Instructions
5	Aggregate turnover for the previous financial year is the turnover of the financial year previous to the year for which the return is being filed. For example for the annual return for FY 2017-18, the aggregate turnover of FY 2016-17 shall be entered into this table. It is the sum total of turnover of all taxpayers registered on the same PAN.

4. Part II consists of the details of all outward and inward supplies in the financial year for which the annual return is filed. The instructions to fill Part II are as follows:

Table No.	Instructions
6A	Aggregate value of all outward supplies net of debit notes / credit notes, net of advances and net of goods returned for the entire financial year shall be declared here. Table 6 and Table 7 of FORM GSTR-4 may be used for filling up these details.
6B	Aggregate value of exempted, Nil Rated and Non-GST supplies shall be declared here.
7A	Aggregate value of all inward supplies received from registered persons on which tax is payable on reverse charge basis shall be declared here. Table 4B, Table 5 and Table 8A of FORM GSTR-4 may be used for filling up these details.
7B	Aggregate value of all inward supplies received from unregistered persons (other than import of services) on which tax is payable on reverse charge basis shall be declared here. Table 4C, Table 5 and Table 8A of FORM GSTR-4 may be used for filling up these details.
7C	Aggregate value of all services imported during the financial year shall be declared here. Table 4D and Table 5 of FORM GSTR-4 may be used for filling up these details.
8A	Aggregate value of all inward supplies received from registered persons on which tax is payable by the supplier shall be declared here. Table 4A and Table 5 of FORM GSTR-4 may be used for filling up these details.
8B	Aggregate value of all goods imported during the financial year shall be declared here.

5. Part IV consists of the details of amendments made for the supplies of the previous financial year in the returns of April to September of the current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier. The instructions to fill Part V are as follows:

Table No.	Instructions
10,11,12,13 and 14	Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 5 (relating to inward supplies) or Table 7 (relating to outward supplies) of FORM GSTR- 4 of April to September of the current financial year or upto the date of filing of Annual Return for the previous financial year, whichever is earlier shall be declared here.

6. Part V consists of details of other information. The instruction to fill Part V are as follows:

Table No.	Instructions
15A, 15B, 15C and 15D	Aggregate value of refunds claimed, sanctioned, rejected and pending for processing shall be declared here. Refund claimed will be the aggregate value of all the refund claims filed in the financial year and will include refunds which have been sanctioned, rejected or are pending for processing. Refund sanctioned means the aggregate value of all refund sanction orders. Refund pending will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims.
15E, 15F and 15G	Aggregate value of demands of taxes for which an order confirming the demand has been issued by the adjudicating authority has been issued shall be declared here. Aggregate value of taxes paid out of the total value of confirmed demand in 15E above shall be declared here. Aggregate value of demands pending recovery out of 15E above shall be declared here.
16A	Aggregate value of all credit reversed when a person opts to pay tax under the composition scheme shall be declared here. The details furnished in FORM ITC-03 may be used for filling up these details.
16B	Aggregate value of all the credit availed when a registered person opts out of the composition scheme shall be declared here. The details furnished in FORM ITC-01 may be used for filling up these details.
17	Late fee will be payable if annual return is filed after the due date.”;

7. Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this form, through **FORM DRC-03**. Taxpayers shall select “Annual Return” in the drop down provided in **FORM DRC-03**. It may be noted that such liability shall be paid through electronic cash ledger only.”.

18. Substitution of FORM GSTR 9C.-For**FORM GSTR 9C of the said rules**, the following form shall be substituted, namely:-

“FORM GSTR-9C

See rule 80(3)

PART – A - Reconciliation Statement

Pt. I	Basic Details	
1	Financial Year	
2	GSTIN	
3A	Legal Name	< Auto>
3B	Trade Name (if any)	<Auto>
4	Are you liable to audit under any Act?	<<Please specify>> (Amount in <input type="checkbox"/> in all tables)
Pt. II	Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)	
5	Reconciliation of Gross Turnover	
A	Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement)	
B	Unbilled revenue at the beginning of Financial Year	(+)
C	Unadjusted advances at the end of the Financial Year	(+)
D	Deemed Supply under Schedule I	(+)

E	Credit Notes issued after the end of the financial year but reflected in the annual return	(-)				
F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)				
G	Turnover from April 2017 to June 2017	(-)				
H	Unbilled revenue at the end of Financial Year	(-)				
I	Unadjusted Advances at the beginning of the Financial Year	(-)				
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)				
K	Adjustments on account of supply of goods by SEZ units to DTA Units	(-)				
L	Turnover for the period under composition scheme	(-)				
M	Adjustments in turnover under section 15 and rules there under	(+/-)				
N	Adjustments in turnover due to foreign exchange fluctuations	(+/-)				
O	Adjustments in turnover due to reasons not listed above	(+/-)				
P	Annual turnover after adjustments as above		<Auto>			
Q	Turnover as declared in Annual Return (GSTR9)					
R	Un-Reconciled turnover (Q - P)		AT1			
6	Reasons for Un - Reconciled difference in Annual Gross Turnover					
A	Reason 1	<<Text>>				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
7	Reconciliation of Taxable Turnover					
A	Annual turnover after adjustments (from 5P above)	<Auto>				
B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover					
C	Zero rated supplies without payment of tax					
D	Supplies on which tax is to be paid by the recipient on reverse charge basis					
E	Taxable turnover as per adjustments above (A-B-C-D)		<Auto>			
F	Taxable turnover as per liability declared in Annual Return (GSTR9)					
G	Unreconciled taxable turnover (F-E)		AT 2			
8	Reasons for Un - Reconciled difference in taxable turnover					
A	Reason 1	<<Text>>				
B	Reason 2	<<Text>>				
C	Reason 3	<<Text>>				
Pt. III	Reconciliation of tax paid					
9	Reconciliation of rate wise liability and amount payable thereon					
			Tax payable			
	Description	Taxable Value	Central tax	State tax / UT tax	Integrated Tax	Cess, if applicable
	1	2	3	4	5	6
A	5%					
B	5% (RC)					
C	12%					
D	12% (RC)					
E	18%					

F	18% (RC)					
G	28%					
H	28% (RC)					
I	3%					
J	0.25%					
K	0.10%					
L	Interest					
M	Late Fee					
N	Penalty					
O	Others					
P	Total amount to be paid as per tables above		<Auto>	<Auto>	<Auto>	<Auto>
Q	Total amount paid as declared in Annual Return (GSTR 9)					
R	Un-reconciled payment of amount (PT1)					
10	Reasons for un-reconciled payment of amount					
A	Reason 1		<<Text>>			
B	Reason 2		<<Text>>			
C	Reason 3		<<Text>>			
11	Additional amount payable but not paid (due to reasons specified under Tables 6,8 and 10 above)					
			To be paid through Cash			
	Description	Taxable Value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
	1	2	3	4	5	6
	5%					
	12%					
	18%					
	28%					
	3%					
	0.25%					
	0.10%					
	Interest					
	Late Fee					
	Penalty					
	Others (please specify)					

Pt. IV	Reconciliation of Input Tax Credit (ITC)			
12	Reconciliation of Net Input Tax Credit (ITC)			
A	ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN this should be derived from books of accounts)			
B	ITC booked in earlier Financial Years claimed in current Financial Year		(+)	
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years		(-)	
D	ITC availed as per audited financial statements or books of account			<Auto>
E	ITC claimed in Annual Return (GSTR9)			
F	Un-reconciled ITC			ITC 1
13	Reasons for un-reconciled difference in ITC			
A	Reason 1	<<Text>>		
B	Reason 2	<<Text>>		
C	Reason 3	<<Text>>		
14	Reconciliation of ITC declared in Annual Return (GSTR9) with ITC availed on expenses as per audited Annual Financial Statement or books of account			
	Description	Value	Amount of Total ITC	Amount of eligible ITC availed
	1	2	3	4
A	Purchases			
B	Freight / Carriage			
C	Power and Fuel			
D	Imported goods (Including received from SEZs)			
E	Rent and Insurance			
F	Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples			
G	Royalties			
H	Employees' Cost (Salaries, wages, Bonus etc.)			
I	Conveyance charges			
J	Bank Charges			
K	Entertainment charges			
L	Stationery Expenses (including postage etc.)			
M	Repair and Maintenance			
N	Other Miscellaneous expenses			
O	Capital goods			
P	Any other expense 1			
Q	Any other expense 2			

R	Total amount of eligible ITC availed				<<Auto>>			
S	ITC claimed in Annual Return (GSTR9)							
T	Un-reconciled ITC (ITC 2)							
15	Reasons for un - reconciled difference in ITC							
A	Reason 1				<<Text>>			
B	Reason 2				<<Text>>			
C	Reason 3				<<Text>>			
16	Tax payable on un-reconciled difference in ITC (due to reasons specified in 13 and 15 above)							
	Description		Amount Payable					
	Central Tax							
	State/UT Tax							
	Integrated Tax							
	Cess							
	Interest							
	Penalty							
Pt. V	Auditor's recommendation on additional Liability due to non-reconciliation							
			To be paid through Cash					
	Description	Value	Central tax	State tax / UT tax	Integrated tax	Cess, if applicable		
	1	2	3	4	5	6		
	5%							
	12%							
	18%							
	28%							
	3%							
	0.25%							
	0.10%							
	Input Tax Credit							
	Interest							
	Late Fee							
	Penalty							
	Any other amount paid for supplies not included in Annual Return (GSTR 9)							
	Erroneous refund to be paid back							
	Outstanding demands to be settled							

	Other (Pl. specify)						
--	---------------------	--	--	--	--	--	--

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

**(Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.....

Date:

Full address

Verification of registered person:

I hereby solemnly affirm and declare that I am uploading the reconciliation statement in **FORM GSTR-9C** prepared and duly signed by the Auditor and nothing has been tampered or altered by me in the statement. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet etc.

Signature

Place:

Date:

Name of Authorized Signatory
Designation/status

Instructions: -

1. Terms used:
 - (a) GSTIN: Goods and Services Tax Identification Number
2. It is mandatory to file all your **FORM GSTR-1**, **FORM GSTR-3B** and **FORM GSTR -9** for the FY 2017-18 before filing this return. The details for the period between July 2017 to March 2018 are to be provided in this statement for the financial year 2017-18. The reconciliation statement is to be filed for every GSTIN separately.
3. The reference to current financial year in this statement is the financial year for which the reconciliation statement is being filed for.
4. Part II consists of reconciliation of the annual turnover declared in the audited Annual Financial Statement with the turnover as declared in the Annual Return furnished in FORM GSTR-9 for this GSTIN. The instructions to fill this part are as follows :-

Table No.	Instructions
5A	The turnover as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons / entities, will have to internally derive their GSTIN wise turnover and declare the same here. This shall include export turnover (if any). It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons / entities having presence over multiple States.
5B	Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting in the last financial year and was carried forward to the current financial year shall be declared here. In other words, when GST is payable during the financial year on such revenue (which was recognized earlier), the value of such revenue shall be declared here. (For example, if rupees Ten Crores of unbilled revenue existed for the financial year 2016-17, and during the current financial year, GST was paid on rupees Four

	Crores of such revenue, then value of rupees Four Crores rupees shall be declared here)
5C	Value of all advances for which GST has been paid but the same has not been recognized as revenue in the audited Annual Financial Statement shall be declared here.
5D	Aggregate value of deemed supplies under Schedule I of the CGST Act, 2017 shall be declared here. Any deemed supply which is already part of the turnover in the audited Annual Financial Statement is not required to be included here.
5E	Aggregate value of credit notes which were issued after 31 st of March for any supply accounted in the current financial year but such credit notes were reflected in the annual return (GSTR-9) shall be declared here.
5F	Trade discounts which are accounted for in the audited Annual Financial Statement but on which GST was leviable (being not permissible) shall be declared here.
5G	Turnover included in the audited Annual Financial Statement for April 2017 to June 2017 shall be declared here.
5H	Unbilled revenue which was recorded in the books of accounts on the basis of accrual system of accounting during the current financial year but GST was not payable on such revenue in the same financial year shall be declared here.
5I	Value of all advances for which GST has not been paid but the same has been recognized as revenue in the audited Annual Financial Statement shall be declared here.
5J	Aggregate value of credit notes which have been accounted for in the audited Annual Financial Statement but were not admissible under Section 34 of the CGST Act shall be declared here.
5K	Aggregate value of all goods supplied by SEZs to DTA units for which the DTA units have filed bill of entry shall be declared here.
5L	There may be cases where registered persons might have opted out of the composition scheme during the current financial year. Their turnover as per the audited Annual Financial Statement would include turnover both as composition taxpayer as well as normal taxpayer. Therefore, the turnover for which GST was paid under the composition scheme shall be declared here.
5M	There may be cases where the taxable value and the invoice value differ due to valuation principles under section 15 of the CGST Act, 2017 and rules there under. Therefore, any difference between the turnover reported in the Annual Return (GSTR 9) and turnover reported in the audited Annual Financial Statement due to difference in valuation of supplies shall be declared here.
5N	Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to foreign exchange fluctuations shall be declared here.
5O	Any difference between the turnover reported in the Annual Return (GSTR9) and turnover reported in the audited Annual Financial Statement due to reasons not listed above shall be declared here.
5Q	Annual turnover as declared in the Annual Return (GSTR 9) shall be declared here. This turnover may be derived from Sr. No. 5N, 10 and 11 of Annual Return (GSTR 9).
6	Reasons for non-reconciliation between the annual turnover declared in the audited Annual Financial Statement and turnover as declared in the Annual Return (GSTR 9) shall be specified here.
7	The table provides for reconciliation of taxable turnover from the audited annual turnover after adjustments with the taxable turnover declared in annual return (GSTR-9).

7A	Annual turnover as derived in Table 5P above would be auto-populated here.
7B	Value of exempted, nil rated, non-GST and no-supply turnover shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
7C	Value of zero rated supplies (including supplies to SEZs) on which tax is not paid shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
7D	Value of reverse charge supplies on which tax is to be paid by the recipient shall be declared here. This shall be reported net of credit notes, debit notes and amendments if any.
7E	The taxable turnover is derived as the difference between the annual turnover after adjustments declared in Table 7A above and the sum of all supplies (exempted, non-GST, reverse charge etc.) declared in Table 7B, 7C and 7D above.
7F	Taxable turnover as declared in Table (4N – 4G) + (10-11) of the Annual Return (GSTR9) shall be declared here.
8	Reasons for non-reconciliation between adjusted annual taxable turnover as derived from Table 7E above and the taxable turnover declared in Table 7F shall be specified here.

5. Part III consists of reconciliation of the tax payable as per declaration in the reconciliation statement and the actual tax paid as declared in Annual Return (GSTR9). The instructions to fill this part are as follows :-

Table No.	Instructions
9	The table provides for reconciliation of tax paid as per reconciliation statement and amount of tax paid as declared in Annual Return (GSTR 9). Under the head labelled “RC”, supplies where tax was paid on reverse charge basis by the recipient (i.e. the person for whom reconciliation statement has been prepared) shall be declared.
9P	The total amount to be paid as per liability declared in Table 9A to 9O is auto populated here.
9Q	The amount payable as declared in Table 9 of the Annual Return (GSTR9) shall be declared here. It should also contain any differential tax paid on Table 10 or 11 of the Annual Return (GSTR9).
10	Reasons for non-reconciliation between payable / liability declared in Table 9P above and the amount payable in Table 9Q shall be specified here.
11	Any amount which is payable due to reasons specified under Table 6, 8 and 10 above shall be declared here.

6. Part IV consists of reconciliation of Input Tax Credit (ITC). The instructions to fill Part IV are as under:-

Table No.	Instructions
12A	ITC availed (after reversals) as per the audited Annual Financial Statement shall be declared here. There may be cases where multiple GSTINs (State-wise) registrations exist on the same PAN. This is common for persons / entities with presence over multiple States. Such persons / entities, will have to internally derive their ITC for each individual GSTIN and declare the same here. It may be noted that reference to audited Annual Financial Statement includes reference to books of accounts in case of persons / entities having presence over multiple States.
12B	Any ITC which was booked in the audited Annual Financial Statement of earlier financial year(s) but availed in the ITC ledger in the financial year for which the

	reconciliation statement is being filed for shall be declared here. This shall include transitional credit which was booked in earlier years but availed during Financial Year 2017-18.
12C	Any ITC which has been booked in the audited Annual Financial Statement of the current financial year but the same has not been credited to the ITC ledger for the said financial year shall be declared here.
12D	ITC availed as per audited Annual Financial Statement or books of accounts as derived from values declared in Table 12A, 12B and 12C above will be auto-populated here.
12E	Net ITC available for utilization as declared in Table 7J of Annual Return (GSTR9) shall be declared here.
13	Reasons for non-reconciliation of ITC as per audited Annual Financial Statement or books of account (Table 12D) and the net ITC (Table12E) availed in the Annual Return (GSTR9) shall be specified here.
14	This table is for reconciliation of ITC declared in the Annual Return (GSTR9) against the expenses booked in the audited Annual Financial Statement or books of account. The various sub-heads specified under this table are general expenses in the audited Annual Financial Statement or books of account on which ITC may or may not be available. Further, this is only an indicative list of heads under which expenses are generally booked. Taxpayers may add or delete any of these heads but all heads of expenses on which GST has been paid / was payable are to be declared here.
14R	Total ITC declared in Table 14A to 14Q above shall be auto populated here.
14S	Net ITC availed as declared in the Annual Return (GSTR9) shall be declared here. Table 7J of the Annual Return (GSTR9) may be used for filing this Table.
15	Reasons for non-reconciliation between ITC availed on the various expenses declared in Table 14R and ITC declared in Table 14S shall be specified here.
16	Any amount which is payable due to reasons specified in Table 13 and 15 above shall be declared here.

7. Part V consists of the auditor's recommendation on the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. The auditor shall also recommend if there is any other amount to be paid for supplies not included in the Annual Return. Any refund which has been erroneously taken and shall be paid back to the Government shall also be declared in this table. Lastly, any other outstanding demands which is recommended to be settled by the auditor shall be declared in this Table.
8. Towards the end of the return, taxpayers shall be given an option to pay any additional liability declared in this form, through **FORM DRC-03**. Taxpayers shall select "Reconciliation Statement" in the drop down provided in **FORM DRC-03**. It may be noted that such liability shall be paid through electronic cash ledger only.

PART - B- CERTIFICATION

I. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person who had conducted the audit:

* I/we have examined the—

(a) balance sheet as on

(b) the *profit and loss account/income and expenditure account for the period beginning fromto ending on, and

(c) the cash flow statement for the period beginning fromto ending on, —attached herewith, of M/s (Name), (Address),(GSTIN).

2. Based on our audit I/we report that the said registered person—

*has maintained the books of accounts, records and documents as required by the IGST/CGST/<>GST Act, 2017 and the rules/notifications made/issued there under

*has not maintained the following accounts/records/documents as required by the IGST/CGST/<>>GST Act, 2017 and the rules/notifications made/issued there under:

- 1.
- 2.
- 3.

3. (a) *I/we report the following observations/ comments / discrepancies / inconsistencies; if any:

.....

.....

3. (b) *I/we further report that, -

(A) *I/we have obtained all the information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit/ information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit were not provided/partially provided to us.

(B) In *my/our opinion, proper books of account *have/have not been kept by the registered person so far as appears from*my/ our examination of the books.

(C) I/we certify that the balance sheet, the *profit and loss/income and expenditure account and the cash flow Statement are *in agreement/not in agreement with the books of account maintained at the Principal place of business atand **additional place of business within the State.

4. The documents required to be furnished under section 35 (5) of the CGST Act/SGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act/SGST Act is annexed herewith in Form No. GSTR-9C.

5. In *my/our opinion and to the best of *my/our information and according to explanations given to *me/us, the particulars given in the said Form No.GSTR-9C are true and correct subject to following observations/qualifications, if any:

- (a)
- (b)
- (c)

.....

**(Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.....

Date:

Full address

II. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by a person other than the person who had conducted the audit of the accounts:

*I/we report that the audit of the books of accounts and the financial statements of M/s. (Name and address of the assessee with GSTIN) was conducted by M/s. (full name and address of auditor along with status), bearing membership number in pursuance of the provisions of theAct, and

*I/we annex hereto a copy of their audit report dated along with a copy of each of :-

- (a) balance sheet as on
- (b) the *profit and loss account/income and expenditure account for the period beginning fromto ending on
- (c) the cash flow statement for the period beginning fromto ending on, and
- (d) documents declared by the said Act to be part of, or annexed to, the *profit and loss account/income and expenditure account and balance sheet.

2. I/we report that the said registered person—

*has maintained the books of accounts, records and documents as required by the IGST/CGST/<>>GST Act, 2017 and the rules/notifications made/issued there under

*has not maintained the following accounts/records/documents as required by the IGST/CGST/<>>GST Act, 2017 and the rules/notifications made/issued there under:

- 1.
- 2.
- 3.

3. The documents required to be furnished under section 35 (5) of the CGST Act/SGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act/SGST Act is annexed herewith in Form No.GSTR-9C.

4. In *my/our opinion and to the best of *my/our information and according to examination of books of account including other relevant documents and explanations given to *me/us, the particulars given in the said Form No.9C are true and correct subject to the following observations/qualifications, if any:

- (a)
- (b)
- (c)

**(Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory

Membership No.....

Date:

Full address”.

19. Insertion of new FORM GST RVN-01.-After **FORM GST APL-03 of the said rules**, the following new form shall be inserted, namely:-

“FORM GST RVN-01

[See rule 109B]

Reference No.

Date -

To,

.....

.....

.....

GSTIN:.....

Order No. –

Date -

Notice under section 108

Whereas it has come to the notice of the undersigned that decision/order passed under this Act/ the <<Name of the State>>Goods and Services Tax Act, 2017/the Integrated Goods and Services Tax Act, 2017/ the Goods and Services Tax (Compensation to States) Act, 2017 by(Designation of officer)is erroneous in so far as it is prejudicial to the interest of revenue and is illegal or improper or has not taken into account certain material facts, and therefore, I intend to pass an order in revision under section 108 on grounds specified in the document attached herewith.

You are hereby directed to furnish a reply to this notice within seven working days from the date of service of this notice.



You are hereby directed to appear before the undersigned on DD/MM/YYYY at
HH/MM

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

Place:

Date:

Signature:

Designation:

Jurisdiction / Office –.”

20. Substitution of FORM GST APL-04.-For **FORM GST APL-04 of the said rules**, the following form shall be substituted, namely:-

“Form GST APL-04

[See rules 109B, 113 (1) and 115]

**SUMMARY OF THE DEMAND AFTER ISSUE OF ORDER BY THE APPELLATE AUTHORITY,
REVISIONAL AUTHORITY, TRIBUNAL OR COURT**

Reference no. -

Date -

1. GSTIN/ Temporary ID/UIN -
2. Name of the appellant / person -
3. Address of the appellant / person-
4. Order appealed against or intended to be revised - Number- Date-
5. Appeal no. Date-
6. Personal Hearing -
7. Order in brief-
8. Status of order- Confirmed / Modified / Rejected
9. Amount of demand after appeal / revision:

Particulars	Central tax		State / UT tax		Integrated tax		Cess		Total	
	Amount in dispute / earlier order	Determined Amount	Amount in dispute / earlier order	Determined Amount	Amount in dispute / earlier order	Determined Amount	Amount in dispute / earlier order	Determined Amount	Amount in dispute / earlier order	Determined Amount
1	2	3	4	5	6	7	8	9	10	11
a) Tax										
b) Interest										
c) Penalty										
d) Fees										
e) Others										
f) Refund						;				

10. Place of supply wise details of IGST demand

Place of Supply (Name of State / UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7
	Amount in dispute / earlier order					
	Determined Amount					

Place:

Date:

Signature:

Name of the Appellate Authority / Revisional Authority/
Tribunal / Jurisdictional Officer

Designation:

Jurisdiction:”.

By Order and in the name of the Governor of Karnataka,

NETRAPRABHA M.DHAYAPULE

Under Secretary to Government (I/c),
Finance Department [C.T.-1].



ಕರ್ನಾಟಕ ರಾಜ್ಯಾಧಿಕೃತ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಎಂಬುದು ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳೂರು, ಫೆಬ್ರವರಿ ೧೯, ೨೦೧೯ (ಮಾಘ ೩೦, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೧೨೩
Part-IVA	Bengaluru, Tuesday, February 19, 2019 (Magha 30, Shaka Varsha 1940)	No. 123

HOME SECRETARIAT

NOTIFICATION-I

No. HD 146 PoSiAa (i) 2018, Bengaluru, dated 19.02.2018

The draft of the following rules further to amend the Karnataka State Police including ministerial services (Recruitment) Rules, 2004, which the Government of Karnataka proposes to make in exercise of the powers conferred by the sub-section (1) of the section 3 read with section 8 of the Karnataka State Civil Services Act, 1978 (Karnataka Act 14 of 1990) is hereby published as required by clause (a) of sub-section (2) of section 3 of the said Act, for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration after fifteen days from the date of its publication in the Official Gazette.

Any objection and suggestion, which may be received by the State Government from any person with respect to the said draft before the expiry of the period specified above, will be considered by the State Government. Objections and suggestions may be addressed to the Additional Chief Secretary to Government, Home Department, Vidhana Soudha, Bangalore-560 001.

DRAFT RULES

1. Title and Commencement.-(1) These rules may be called the Karnataka State Police including Ministerial Services (Recruitment) (Amendment) Rules, 2018.

(2) They shall come into force from the date of their final publication in the Official Gazette.

2. Amendment of schedule.- In the Karnataka State Police including Ministerial Services (Recruitment) Rules, 2004, in the schedule,-

(a) in the entries relating to the category of posts of "Sub-Inspector of Police (Civil)" at serial number 10, in column No. (5) under the heading

"(A) Seventy percent by Direct Recruitment, out of which" for item (i) and (ii) and (iii) the following shall be substituted, namely:-

(a) Forty five percent by direct recruitment of male candidates;

(b) Fifteen percent by Direct Recruitment of female candidates; and

(c) Ten percent by Direct Recruitment of in service candidate from the cadre of Assistant Sub-Inspector/ Head Constable/Police Constable in any wing of the Karnataka Police, out of which,-

(i) Seven and one half percent by Direct Recruitment of male candidates;

(j) Two and one half percent by Direct Recruitment of female candidates; and

(b) in the entries relating to the category of posts of "Police Constable (Civil) (Men and Women)" at serial number 14, in column (5), for the words "Eighty percent by Direct Recruitment of Male candidates and Twenty percent by Direct Recruitment of female candidates" the following shall be substituted, namely:-

(i) Seventy Five percent by Direct Recruitment of male candidate; and

(ii) Twenty Five percent by Direct Recruitment of female candidates."

(c) in the entries relating to the category of posts of "Sub-Inspector of police (FPB)" at serial number 50 in column No. (5), under the heading "(A) Seventy percent by Direct Recruitment, out of which" for item (a), (b) and (c) the following shall be substituted, namely:-

- (a) Forty Five percent by Direct Recruitment of male candidates;
- (b) Fifteen percent by Direct Recruitment of female candidates; and
- (c) Ten Percent by Direct Recruitment of in service candidates from the cadre of Assistant Sub-Inspector/head constable/Police Constable in any wing of the Karnataka Police, out of which,-
 - (i) Seven and one half percent by Direct Recruitment of male candidates; and
 - (ii) Two and one half percent by Direct Recruitment of female candidates; and

(d) in the entries relating to the category of posts of "Police Constable (FPB)" at serial number 52 in column No. (5), for the words "Ninety percent by Direct Recruitment of male candidates and Ten percent by Direct Recruitment of female candidates" the following shall be substituted, namely:-

- "(i) Seventy Five percent by direct recruitment of male candidates; and
- (ii) Twenty Five percent by direct recruitment of female candidates."

(e) in the entries relating to the category of posts of "Sub-Inspector of Police (Wireless)" at serial number 57 in column No. (5), under the heading "(A) Seventy percent by Direct Recruitment, out of which" for item (a), (b) and (c) the following shall be substituted, namely:-

- "(a) Forty Five percent by Direct Recruitment of male candidates;
- (b) Fifteen percent by Direct Recruitment of female candidates; and
- (c) Ten Percent by Direct Recruitment of in service candidates from the cadre of Assistant sub-Inspector or head constable or Police Constable in any wing of the Karnataka Police, out of which,-
 - (i) Seven and one half percent by Direct Recruitment of male candidates; and
 - (ii) Two and one half percent by Direct Recruitment of female candidates.

(f) in the entries relating to the category of posts of "Police Constable (Wireless)" at serial number 60 in column No. (5), for the words "Ninety percent by Direct Recruitment of male candidates and Ten percent by Direct Recruitment of female candidates" the following shall be substituted, namely:-

- "(i) seventy five percent by direct recruitment of male candidate; and
- (ii) twenty five percent by direct recruitment of female candidates."

(g) in the entries relating to the category of posts of "Sub-Inspector of Police State Intelligence" at serial number "68, in column No. (5), under the heading "(i) Fifty percent by direct recruitment, of which", for item (a), (b) and (c) the following shall be substituted, namely:-

- "(a) Thirty Three percent by Direct Recruitment of male candidate;
- (b) Twelve percent by Direct Recruitment of female candidates; and
- (c) Five percent by Direct Recruitment of in service candidates from the cadre of Assistant sub-Inspector/head constable/Police Constable in any wing of the Karnataka Police, out of which,-
 - (i) Three and Three fourth percent by Direct Recruitment of male candidates;
 - (ii) One and One fourth percent by Direct Recruitment of female candidates.

By order and in the name of the Governor of Karnataka

A. Vijayakumar

Under Secretary to Government,
Department of Home (Police Services-B)



ಕರ್ನಾಟಕ ರಾಜ್ಯಾಧಿಕೃತ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಎಂಬುದು ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳೂರು, ಫೆಬ್ರವರಿ ೧೯, ೨೦೧೯ (ಮಾಘ ೩೦, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೧೨೪
Part-IVA	Bengaluru, Tuesday, February 19, 2019 (Magha 30, Shaka Varsha 1940)	No. 124

HOME SECRETARIAT

NOTIFICATION-II

No. HD 146 PoSiAa (ii) 2018, Bengaluru, dated 19.02.2018

The draft of the following rules further to amend the Karnataka State Police service (Criminal Investigation Department) (Recruitment) Rules, 1994, which the Government of Karnataka proposes to make in exercise of the powers conferred by the sub-section (1) of the section 3 read with section 8 of the Karnataka State Civil Services Act, 1978 (Karnataka Act 14 of 1990) is hereby published as required by clause (a) of sub-section (2) of section 3 of the said Act, for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration after fifteen days from the date of its publication in the Official Gazette.

Any objection and suggestion, which may be received by the State Government from any person with respect to the said draft before the expiry of the period specified above, will be considered by the State Government. Objections and suggestions may be addressed to the Additional Chief Secretary to Government, Home Department, Vidhana Soudha, Bangalore-560 001.

DRAFT RULES

1. Title and Commencement.-(1) These rules may be called the Karnataka State Police Service (Criminal Investigation Department) (Recruitment) (Amendment) Rules, 2018.

(2) They shall come into force from the date of their final publication in the Official Gazette.

2. Amendment of schedule.- In the Karnataka State Police service (Criminal Investigation Department) (Recruitment) Rules, 1994, in the schedule,

(a) in the entries relating to the category of post of Detective Sub-Inspector at serial number 9, in column (5), under the heading "Direct Recruitment out of which" for item (i) and (ii) the following shall be substituted, namely:-

- "(i) Seventy Five percent by direct recruitment of male candidates; and
- "(ii) Twenty Five percent by direct recruitment of female candidates."

By order and in the name of the Governor of Karnataka

A. Vijayakumar
Under Secretary to Government,
Department of Home (Police Services-B)



ಕರ್ನಾಟಕ ರಾಜ್ಯಾಧಿಕೃತ ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು ಎಂಬೆಂಟ್ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳೂರು, ಫೆಬ್ರವರಿ ೧೯, ೨೦೧೯ (ಮಾಘ ೩೦, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೧೨೬
Part-IVA	Bengaluru, Tuesday, February 19, 2019 (Magha 30, Shaka Varsha 1940)	No. 126

PUBLIC WORKS, PORTS AND INLAND WATER TRANSPORT SECRETARIAT NOTIFICATION

No. PWD 166 SeSaKi 2018, Bengaluru, dated 15.02.2019

The draft of the following rules which the Government of Karnataka proposes to make in exercise of the powers conferred by sub-section (1) of section 3 read with section 8 of the Karnataka State Civil Services Act, 1978 (Karnataka Act 14 of 1990) is hereby published as required by clause (a) of sub-section (2) of section 3 of the said Act, for the information of all persons likely to be affected thereby and notice is hereby given that the said draft rules will be taken into consideration after the expiry of fifteen days from the date of its publication in the Official Gazette.

Any objection or suggestion which may be received by the State Government from any person with respect to the said draft rules before the expiry of the period specified above, will be considered by the State Government. Objections and suggestions may be addressed to the Additional Chief Secretary to Government, Public Works, Ports and Inland Water Transport Department, Vikasa Soudha, Dr. Ambedkar Veedhi, Bengaluru- 560 001.

DRAFT RULES

1. Title, commencement and application.-(1) These rules may be called the Karnataka Public Works Department Service(Special Recruitment of Assistant Engineers Grade-1 and Junior Engineers) Rules, 2019.

(2) It shall come into force on the date of their final publication in the Official Gazette.

(3) Notwithstanding anything contained in the Karnataka Civil Services (General Recruitment) Rules, 1977 or Karnataka Civil Services (Direct Recruitment by competitive Examinations and selection) (General) Rules, 2006 or the Karnataka Public Works Department service (Cadre and Recruitment) Rules, 2018 or any other rules made or deemed to have been made under the Karnataka Civil Services Act, 1978 (Karnataka Act 14 of 1990), in respect of the direct recruitment to the posts of Assistant Engineers Grade-1 and Junior Engineers in the Karnataka Public Works Engineering Service, these rules shall apply to the Direct Recruitment of 570 (Five hundred and seventy) posts of Assistant Engineers Grade-1 and 300 (Three hundred) posts of Junior Engineers existing on the date of commencement of these rules:

Provided that, nothing in these rules shall apply for more than one recruitment.

2. Definitions.-(1) In these rules, unless the context otherwise requires,-

- (a) "Assistant Engineer Grade-1", means Assistant Engineer Grade-1 in the Public Works Engineering Service;
- (b) "Examination Agency" means such agency as the Special Selection Authority determined;
- (c) "Junior Engineer" means Junior Engineer in the Public Works Engineering Service; and

(d) "Special Selection Committee" means the Special selection committee constituted under rule 5 for the purpose of direct recruitment of Assistant Engineers Grade-1 and Junior Engineers in the Karnataka Public Works Engineering Service.

(2) Words and expressions used but not defined in these rules shall have the same meaning assigned to it in the Karnataka Civil Services (General Recruitment) Rules, 1977 or the Karnataka Civil Services (Direct Recruitment by Competitive Examinations and Selection) (General) Rules, 2006.

3. Minimum Qualification.- (1) The minimum qualification for direct recruitment of Assistant Engineer Grade-1 shall be a holder of degree in Civil Engineering or Construction Technology and Management or Building and Construction Technology or Civil Engineering and Planning or Civil Technology or Construction Technology or Construction Engineering and Management or Geomechanics and Structures or Structural and Foundation Engineering or Structural Engineering and Construction Granted by a University established by a law in India recognized by *All India Council for Technical Education (AICTE)*, New Delhi or a Diploma certificate granted by the Institution of Engineers (India) that he has passed parts A and B of the Associate membership Examination of the Institution of Engineers (India) in Civil Engineers or Construction Technology and Management Engineering.

(2) The requisite qualification for appointment as Junior Engineer shall be a holder of a Diploma in Civil Engineering or Construction Technology and material Management granted by the board of Technical Education, Government of Karnataka depending upon the requirement as the case may be from a recognized Polytechnic in Karnataka.

4. Method of selection.- The direct recruitment under these rules shall be on the basis of merit determined on basis of total marks secured out of the following, namely:-

- (a) Every candidate shall appear for a competitive examination. The competitive examination shall consist of two papers of 100 marks each. The syllabus of such examination shall be notified by the Special Selection Committee.
- (b) Percentage of marks secured in the Competitive Examination, to be conducted by the Examination Agency, shall be proportionately calculated to 85 percent;
- (c) Marks secured in the personal interview, to be conducted by Special Selection Committee, shall be proportionately calculated to 15 percent;

Subject to the following reservation policy specified by the Government from time to time.

5. Constitution of the Special Selection Committee.- There shall be constituted the special Selection committee at the State level for the purpose of recruitment of Assistant Engineers Grade-1 and Junior Engineers in the Karnataka Public Works Engineering Service under these rules which shall consist of following:-

(1)	The Chief Engineer Communication and Buildings (South), Public Works, Ports and Inland Water Transport Department	Chairman
(2)	The Chief Engineer Communication and Buildings (North), Public Works, Ports and Inland Water Transport Department	Member
(3)	The Chief Engineer Communication and Buildings (Northeast), Kalburgi, Public Works, Ports and Inland Water Transport Department	Member
(4)	The Chief Engineer National Highways, Bengaluru	Member
(5)	The Director, Social Welfare Department or his representative not below the rank of Joint Director	Member
(6)	The Director, Backward Communities and Minorities Department or his representative not below the rank of Joint Director	Member
(7)	The Director, Women and Child Development and Physically challenged and Senior citizen Empowerment Department or his representative not below the rank of Joint Director	Member

(8)	The Deputy Secretary to Government, Public Works, Ports and Inland Water Transport Department (Services)	Member
(9)	The Deputy Chief Engineer (Admin) Communication and Buildings (South), Public Works, Ports and Inland Water Transport Department	Member Secretary

6. Age limit.- Notwithstanding anything contained in rule 6 of the Karnataka Civil Services (General Recruitment) Rules, 1977, every candidate for appointment under these rules, must have attained the age of 18 years but not have attained the age of,-

- (a) 40 years in the case of candidates belonging to the scheduled castes: scheduled tribes: category I of Other Backward Classes;
- (b) 38 years in the case of candidates belonging to category IIA, IIB, IIIA, IIIB of Other Backward Classes;
- (c) 35 years in the case of other candidate;

Provided that in the case of candidate who is an ex-serviceman, he shall be eligible for age relaxation by 3 years and the number of years of service rendered by him in the Armed forces of the union over and above the maximum age prescribed as on the last date fixed for receipt of application.

7. Invite Application for Recruitment.- The Special Selection Committee shall after obtaining the information from appointing Authorities regarding category of posts and number of vacancies to be filled in the category of post of Assistant Engineers Grade-1 and Junior Engineers each Zone wise, shall specify the minimum qualification, age, nature of selection, classification of posts in accordance with the reservations policy of the State provided by or under any law or order for the time being in force and shall invite applications online from the intending candidates along with fee notified therein. Abstract of such advertisement shall also be published in the Official Gazette and at least in two leading newspapers having wide circulation in the State, of which at least one shall be in Kannada language.

8. Interview.- (1) The Special Selection Committee shall, among the candidates who have applied in pursuance of the publication inviting applications under rule 7, prepare a list of eligible candidates for attending interview in the order of merit on the basis of percentage of marks obtained in the Competitive Examination to be conducted by the Examination Agency specified in clause (b) of sub-rule (1) of rule 2, if two or more candidates have secured equal percentage of marks, the order of merit in respect of such candidates shall be fixed on the basis of their age, i.e., the candidate older in age being placed above in the order of merit.

(2) The Special Selection Committee shall send the interview notice by e-mail / registered post acknowledgement due to each of the candidates, whose names have been included in the provisional eligibility list under sub-rule(1) and also give notice of interview in the Special Selection committee's Website indicating the date, time and place of interview. The Special Selection Committee shall also affix the provisional eligibility list prepared under sub-rule (1) on the notice board of the committee.

(a) The Examination Agency shall ensure that marks secured by the candidates in the written examination shall not be disclosed till the completion of interview process of all shortlisted candidates.

(3) The maximum marks for interview shall be 15 (fifteen):

Provided that, candidates whose names are included in the provisional eligibility list prepared under sub-rule (1), shall be called for interview to the extent not exceeding five times the number of vacancies notified.

9. Preparation of select List of Candidates.- The Special Selection Committee shall prepare a final provisional selection list of candidates eligible for appointment on the basis of merit determined on basis of average total percentage of marks secured in the Competitive Examination to be conducted by the Examination Agency and the marks secured in the personal interview as specified in rule 4 and taking into consideration the reservation policy of the State specified from time to time. If percentage of marks obtained by two or more candidates are equal, order of merit in respect of such candidates shall be fixed on the basis of their age, i.e., the person older in age being placed above in the order of merit. The number of selected candidates in the final select list shall be equal to the number of vacancies notified under sub-rule (3) of rule 1.

10. Preparation of additional select list of candidates.- (1) The Special Selection Committee shall, in accordance with the procedure specified in rule 9, also prepare an additional

select list of candidates in the order of merit who are not included in the main select list. The number of candidates included in the additional select list shall be equal to 50 percent of the number of vacancies notified in each category. No person selected in the additional list shall be appointed to a vacancy not notified for recruitment under rule 1 (3).

(2) The select list and the additional select list shall be valid till all the vacancies specified under these rules are filled up or until the expiry of the period of one and a half year from the date of publication of the said select lists whichever is earlier.

11. Publication of select list and additional select list.- The select list prepared under rule 9 and additional select list prepared under rule 10 shall be published in the Official Gazette and also on the notice Board of the Special Selection Committee and in the Committee's Website under intimation to the candidate by registered post.

12. Appointment of candidates.- (1) The candidates whose names are included in the select list published under rule 9, may be appointed by the Appointing Authority in the vacancies of the cadre of Assistant Engineer Grade-1 or Junior Engineer, as the case may be, in the Public works Engineering Service in the order in which their names are found in the select list after such enquiry as may be considered necessary about the suitability of selected candidates to hold the post to which he has been selected.

(2) The candidates whose names are included in the additional select list published under rule 10 may also be appointed by the Appointing Authority in the vacancies of respective cadres arising due to non-reporting of candidates included in the final select list, in the particular cadre of post in which the names are found in the additional select list, after such enquiry as may be considered necessary about the suitability of selected candidates to hold the post to which he has been selected.

(3) The inclusion of names of candidates in the select list prepared under rules 9 or additional select list prepared and published under rule 10 shall not confer any right of appointment.

13. Application of other rules.- The Karnataka Civil Services (General Recruitment) Rules, 1977, the Karnataka Civil Services (Classification, Control and Appeal) Rules 1957, the Karnataka Civil Services (Conduct) Rules, 1966 and all other rules for the time being in force regulating the recruitment and conditions of service of Government Servants made or deemed to have been made under the Karnataka State Civil Services Act, 1978 (Karnataka Act 14 of 1990) in so far as such rules are not inconsistent with the provisions of these rules shall be applicable to the selection made and to the persons appointed under these rules.

By order and in the name of Governor of Karnataka

Krishnamurthy B Kulkarni
Additional Secretary to Government (I/c),
Public Works, Ports and Inland Water
Transport Department (Services)



ಕರ್ನಾಟಕ ರಾಜ್ಯಾಧಿಕೃತ ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಫೆಬ್ರವರಿ ೨೦, ೨೦೧೯ (ಹಾಲ್ಕಾ ಗ್ರಂಥಾಲಯ ಮತ್ತು ಪ್ರಾಣಿ ವರ್ಷ ೧೯೪೦) Bengaluru, Wednesday, February 20, 2019 (Palguna 1, Shaka Varsha 1940)	ನಂ. ೧೨೨ No. 127
---------	--	--------------------

EDUCATION SECRETARIAT

NOTIFICATION

No. ED 422 DGW 2012, Bengaluru, dated: 08.02.2019

Whereas the draft of the Karnataka Pre-University Education (Academic, Registration, Administration and Grant-in-aid etc.,) (Amendment) Rules, 2018 was published as required by sub-section (1) of section 145 of the Karnataka Education Act, 1983 (Karnataka Act 1 of 1995) in Notification No. ED 422 DGW 2012 dated 15th September 2018 in part-4A of the Karnataka Gazette dated 18th September 2018 inviting objections and suggestions from all persons likely to be affected thereby within thirty days from the date of its publication in the official Gazette.

And whereas said Gazette was made available to the public on 18th September 2018.

And whereas the objections and suggestions received within the period specified above, have been considered by the Government.

Now therefore in exercise of the powers conferred by sub-section (1) of the section 145 of the Karnataka Education Act, 1983 (Karnataka Act 1 of 1995), the Government of Karnataka hereby makes the following rules, namely:-

RULES

1. Title and commencement.-(1) These rules may be called the Karnataka Pre-University Education (Academic, Registration, Administration and Grant-in-aid etc.,) (Amendment) Rules, 2018.

(2) They shall come into force from the date of their final publication in the official Gazette.

2. Amendment of rule 9.- In the Karnataka Pre-University Education (Academic, Registration, Administration and Grant-in-aid etc.,) Rules, 2006(hereinafter referred to as the said rules), in rule 9, in sub-rule (1), for the words and figures "specified in Schedule II", the words and figures "specified in Schedule III" shall be substituted.

3. Amendment of Schedule III.- In the Schedule III to the said rules, under sub-heading "B. Fee to be collected from students at the time of Admission (Annual Fees)", for serial number 3 and the entries relating thereto, the following shall be substituted, namely:-

3.	Tuition Fees	i) Govt. PU colleges	Rs.670.00	To be remitted to the Treasury.
		ii) Private Unaided PU colleges	Rs.1330.00	To be remitted to the College account.
		iii) Private Aided PU Colleges	Rs.1330.00	Fifty percent to be remitted to the Treasury; Fifty percent to be remitted to the College account.

Explanation.- Notwithstanding anything in the above schedule, the fees (Annual fees) collected from students by the private un-aided Pre-University Colleges shall be deposited by the institutions in the official bank account of the college, maintained and utilized for and in a manner as per guidelines issued by the Pre-University Education Department from time to time the fees also shall be notified by the Government from time to time.

By order and in the name of Governor of Karnataka

Shekhara

Under Secretary to Government,
Education Department (Pre-University Education)



ಕರ್ನಾಟಕ ರಾಜ್ಯಾಧಿಕೃತ ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಫೆಬ್ರವರಿ ೨೦, ೨೦೧೯ (ಹಾಲ್ಯಾಂ ೧, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru, Wednesday, February 20, 2019 (Palguna 1, Shaka Varsha 1940)	ನಂ. ೧೨೮ No. 128
---------	---	--------------------

URBAN DEVELOPMENT SECRETARIAT

NOTIFICATION

No. UDD 03 TTP 2015, Bengaluru, dated: 20.02.2019

The draft of the following rules further to amend the Karnataka Planning Authorities Rules, 1965 which the Government of Karnataka proposes to make in exercise of the powers conferred by section 74 read with section 18 and 18A of the Karnataka Town and Country Planning Act, 1961, (Karnataka Act 11 of 1963), is hereby published as required by sub-section (1) of section 74 of the said Act, for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration after one month from the date of its publication in the Official Gazette.

Any objection or suggestion which may be received by the State Government from any person with respect to the said draft before the expiry of the period specified above will be considered by the State Government. Objections and suggestions may be addressed to the Principal Secretary to Government, Urban Development Department, 4th Floor, Vikasa Soudha, Bangalore-560001.

DRAFT RULES

1. Title and commencement.-(1) These rules may be called the Karnataka Planning Authorities (Amendment) Rules, 2019.

(2) They shall come into force from the date of their final publication in the Official Gazette.

2. Insertion of new rule 36A.- After rule 36 of the Karnataka Planning Authorities Rules, 1965 (hereinafter referred to as said rules) the following shall be inserted, namely:-

“36A. Appeals under sub-section (6) of section 15.- Any person aggrieved by the decision of the authority under sub-section (6) of section 15 of the Act, may appeal to the Metropolitan Commissioner, Bengaluru Metropolitan Region Development Authority in case of Bengaluru Metropolitan Region and the Additional Director or Joint Director of Town and Country Planning of the respective Zonal or Divisional offices of the Department of Town and Country Planning where ever applicable.”

3. Amendment of rule 37A.- In rule 37A of the said rules, for sub-rule (1) the following shall be substituted, namely:-

“(1) For the purpose of sub-section (1) of section 18, the fee leviable by the Planning Authority shall be:-

- (a) at the rates specified in the table below in the case of grant of permission for change in the land use or development of land namely,-

TABLE-I

Sl. No.	Local Planning Area and Population	Percentage of Market value per square meter of non agriculture land area			
		Residential	Industrial	Commercial	Others
1.	Local Planning Areas within Bangalore Metropolitan Region irrespective of population	1% subject to a minimum of Rs. 50/m ²	2% subject to a minimum of Rs. 75/m ²	3% subject to a minimum of Rs.125/m ²	1% subject to a minimum of Rs.50/m ²
2.	Local Planning Area with a population of ten lakhs and above	1% subject to a minimum of Rs.25 /m ²	2% subject to a minimum of Rs.40/m ²	3% subject to a minimum of Rs.50 /m ²	1% subject to a minimum of Rs.25/m ²
3.	Local Planning Area with a population of one lakh and above but less than ten lakhs	1% subject to a minimum of Rs.12.50/m ²	2% subject to a minimum of Rs.20/m ²	3% subject to a minimum of Rs.25 /m ²	1% subject to a minimum of Rs.12.50/m ²
4.	Local Planning Area with a population of fifty thousand and above but less than one lakh	1% subject to a minimum of Rs.7.50/m ²	2% subject to a minimum of Rs.12/m ²	3% subject to a minimum of Rs.15/m ²	1% subject to a minimum of Rs. 7.50/m ²
5.	Local Planning Area with a population of twenty thousand and above but less than fifty thousand	1% subject to a minimum of Rs. 5/m ²	2% subject to a minimum of Rs.7.50 /m ²	3% subject to a minimum of Rs.10/m ²	1% subject to a minimum of Rs.5/m ²
6.	Local Planning Area with a population of less than twenty thousand	1% subject to a minimum of Rs. 2.50/m ²	2% subject to a minimum of Rs. 4/m ²	3% subject to a minimum of Rs. 5/m ²	1% subject to a minimum of Rs.2.50/m ²

Note.-

- (i) The fee shall be collected for grant of permission for Change of land use or development of land. If fee has been collected for Change of Land use, the fee shall not be collected for development of land.
- (ii) For the purpose of calculating fee, market value prevailing on the day of issue of fee notice will be taken into account
- (b) at the rates specified in the table below in the case of grant of permission for development involving carrying out of building on the plot namely,-

TABLE-II

For grant of permission for development involving construction of building

Sl. No.	Local Planning Area and Population	Fee per square meter of floor area of all the floors of the building floor sanctioned (In Rs)			
		Residential	Industrial	Commercial	Others
1.	Local Planning Areas within Bangalore Metropolitan Region irrespective of population	20.00	40.00	100.00	20.00
2.	Local Planning Area with a population of ten lakhs and above	15.00	30.00	45.00	15.00
3.	Local Planning Area with a population of one lakh and above but less than ten lakhs	12.00	20.00	32.00	12.00
4.	Local Planning Area with a population of fifty thousand and above but less than one lakh	08.00	16.00	20.00	08.00

5.	Local Planning Area with a population of twenty thousand and above but less than fifty thousand	04.00	08.00	16.00	04.00
6.	Local Planning Area with a population of less than twenty thousand	02.00	04.00	8.00	02.00

Note:- In the above tables,-

- (1) Other purpose includes charitable, religious and philanthropic institutions of nonprofit nature such as old age homes, destitute homes and child-care centers, as the case may be. As certified by the Deputy Commissioners of Concerned Districts to be of nonprofit nature.
- (2) Educational institutions, health institutions and any other public and semi-public buildings run by private individuals and institutions are to be treated as commercial uses except those specified in Note (1).

(1A) Additional fee to be levied for rejuvenation of lakes or tanks.- In the Local Planning areas having lakes or tanks the additional fee to be levied by the planning authorities for granting permission for development of building or land or sanction for sub-division of plot or layout under section 15 or 17, shall be at the rates specified in the table below, namely,-

TABLE-III

Additional fee for grant of permission for approval of layouts or for Development involving carrying out of building

Sl. No.	Local Planning Area and Population	Fee per sqm of land/plot
1.	Local Planning Areas within the Bangalore Metropolitan Region irrespective of population	Rs.25/-
2.	Local Planning Area with a population of ten lakhs and above	Rs.20/-
3.	Local Planning Area with a population of one lakh and above but less than ten lakhs	Rs.15/-
4.	Local Planning Area with a population of fifty thousand and above but less than one lakh	Rs.10/-
5.	Local Planning Area with a population of twenty thousand and above but less than fifty thousand	Rs.5/-
6.	Local Planning Area with a population of less than twenty thousand	Rs.3/-

NOTE.-

- (i) Fee shall be collected under this rule for approval under section 17 or section 15.
- (ii) In case if the approval is obtained under section 17, having paid the fees, approval under section 15 for the same place is exempted from payment of the fees. If fee is not collected under section 17, fee shall be collected while according approval under section 15 for the land or plot."

4. Insertion of rule 37C and 37D.- In the said rules after rule 37B the following shall be inserted, namely:-

"37C. Cess and surcharge to be levied for development of land and building.- (1) The Authority shall levy development cess of 0.5% of the Market value of the plot or land for each of the sub-clauses (i), (ii), (iii) and 1.5% of the Market value of the plot or land for sub-clause (iv) of sub-section (1) of section 18-A of the Act, while granting permission for development of land and building.

(2) The cess collected under sub-clause (i) for carrying out any water supply scheme, shall be deposited in a separate head of account of the Planning Authority and shall be transferred to the Karnataka Urban Water Supply and Drainage Board or the Bengaluru Water Supply and Sewage Board as the case may be. The concerned agency shall utilize the cess so transferred for the said purpose within the respective Local Planning Area.

(3) The cess collected under clause (ii) for the purpose of formation of ring roads, shall be deposited in a separate head of account of the Planning Authority. The Cess so collected shall be utilized for the said purpose within the respective Local Planning Area.

(4) The cess collected under clause (iii) for the purpose of improving the slums, shall be deposited in a separate head of account of the Planning Authority and shall be transferred to the Karnataka Slum Development Board. The Karnataka Slum Development Board shall utilize the cess so transferred for the said purpose within the respective Local Planning Area.

(5) The cess collected under clause (iv) for Mass rapid transport system shall be deposited in a separate head of account of the Planning Authority. The cess so collected shall be apportioned with the concerned Government agencies and utilized within the respective Local Planning Area as directed by the Government from time to time.

(6) 5 % of the cess so collected by the Planning Authority under sub-clauses (i), (ii), (iii) and (iv) of section 18-A shall be retained by the Planning Authority as service charge before transferring it to the respective agencies.

37D. Appeals under sub-section (1A) of section 18 and 18A.- Any person aggrieved by the levy of fee or cess under sub-section (1A) of section 18 and 18 A of the Act, may appeal to the District Court within ninety days from the date of receipt of notice under sub-rule (2) of rule 37-A. The decision of the court shall be final."

By Order and in the name of the Governor of Karnataka

NAGARAJ

Under Secretary to Government
Urban Development Department



ಕರ್ನಾಟಕ ರಾಜ್ಯಾಧ್ಯಾತ್ಮಕ ವಿಧಾನ ಪ್ರಾಂತೀಯ ಪ್ರಾಧಿಕಾರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪ್ರಾಂತ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಫೆಬ್ರವರಿ ೨೦, ೨೦೧೯ (ಹಾಲ್ಕಾ ಗ್ರಂಥಾಲಯ ಮತ್ತು ಪ್ರಾಂತೀಯ ಪ್ರಾಧಿಕಾರ)	ನಂ. ೧೨೯
Part-IVA	Bengaluru, Wednesday, February 20, 2019 (Palguna 1, Shaka Varsha 1940)	No. 129

WOMEN AND CHILD DEVELOPMENT AND EMPOWERMENT OF DIFFERENTIALLY ABLED AND SENIOR CITIZENS SECRETARIAT

NOTIFICATION

No. WCD 209 PHP 2017 (Part-2), Bengaluru, Dated: 20.02.2019

The draft of the Karnataka Rights of Persons with Disabilities Rules, 2019 which the Government of Karnataka proposes to make in exercise of the powers conferred by section 101, of the Rights of Persons with Disabilities Act, 2016 (Central Act 49 of 2016), is hereby published as required by section 101 of the said Act, for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration after thirty days from the date of its publication in the Official Gazette.

Any objection or suggestion which may be received by the State Government from any person with respect to the said draft before the expiry of the period specified above will be considered by the State Government. Objections and suggestions may be addressed to the Principal Secretary to Government, Department of Women and Child Development and Empowerment of Differently Abled and Senior Citizens, M.S. Building, Bengaluru-560 001.

DRAFT RULES

CHAPTER I

PRELIMINARY

1. Title And Commencement (1) These rules may be called the Karnataka State Rights of Persons with Disabilities Rules, 2019.

(2) They shall come into force from the date of their final publication in the Official Gazette.

2. Definitions. - In these rules, unless the context otherwise requires,-

- (a) "Act" means the Rights of Persons with Disabilities Act, 2016 (Central Act 49 of 2016);
- (b) "Advisory Board" means the Karnataka State Advisory Board on disability constituted by the State Government by notification under section 66 of the Act;
- (c) "Certificate of disability" means a certificate of disability issued by a certifying authority under section 58 of the Act;
- (d) "Certificate of registration" means a certificate of registration of institution for persons with disability issued by the competent authority under section 50 of the Act;
- (e) "Form" means a form appended to these rules;
- (f) "Government" means Government of Karnataka;
- (g) "Section" means section of the Act.

(2) Words and expressions used herein and not defined but defined in the Act shall have the meanings respectively assigned to them in the Act.

CHAPTER II

RIGHTS AND ENTITLEMENTS

3. Steps to be taken by the Government Authorities on receiving complaint on the ground of disability.- (1) If the head of the Government establishment or a private establishment employing twenty or more persons receives a complaint from an aggrieved person regarding the discrimination on the ground of disability, he shall –

- (a) Initiate action in accordance with the provisions of the Act; or
- (b) Inform the aggrieved person in writing as to how the impugned act or omission is a proportionate means of achieving a legitimate aim.

(2) If the aggrieved person submits a complaint to the Chief Commissioner or the State Commissioner for Persons with Disabilities, or the Deputy Commissioner at the District level, as the case may be, the complaint shall be disposed of within a period of sixty days:

Provided that in exceptional cases, the Chief Commissioner or the State Commissioner or the Deputy Commissioner may dispose of such complaint within thirty days.

(3) No establishment shall compel a person with disability to partly or fully pay the costs incurred for “reasonable accommodation” as defined in the RPwD Act.

4. State Committee for Research on Disability:- (1) The State Government shall, by notification in the Official Gazette, constitute a Committee for Research on Disability as under clause (ii) of sub – section (2) of section-6, which shall consist of the following members, namely:-

1	An eminent person having vast experience in the field of science and medical research, nominated by the State Government.	Chairperson
2	The Director, Department of Health and Family Welfare	Member
3	The Director, Department of Medical Education	Member
4	Four persons drawn from State Institutes representing Locomotive, visual, hearing and intellectual disabilities to be nominated by the State Government	Members
5	Five persons as representatives of the registered organizations, from each of the five groups of specified disabilities in the Schedule to the Act, to be nominated by the State Government	Members
6	The Vice Chancellor or his nominee of the Rajiv Gandhi University of Health Sciences, Bengaluru	Ex-officio Member
7	The Vice Chancellor or his nominee, The Bengaluru University, Bengaluru	Ex-officio Member
8	The Director, NIMHANS, Bengaluru	Ex officio Member
9	The Principal, Helen-Keller Teacher Training Institution, the Department for Empowerment of Differently Abled and senior citizens	Ex officio Member
10	The Director, Department of Empowerment of Persons with Disabilities and senior citizen in the State Government	Member Secretary
11	Representative of the Social Welfare Department not below the rank of Deputy Secretary	Member

Provided that at least one representative of the registered organizations shall be a woman;

(2) The Chairperson may invite any expert as a special invitee.

(3) The term of office of the nominated members shall be for a period of three years from the date on which they enter upon office, and the nominated member shall be eligible for re-nomination for one more term.

(4) One third of the members shall constitute the quorum of the meeting.

(5) The non-official members and special invitees shall be entitled for travelling allowance and daily allowance as admissible to a Group “A” Officer of the State Government.

(6) The State Government may provide the Committee with such secretarial and other staff as it deems necessary.

(7) The Committee for research shall receive applications regarding permission to subject any person with disability and shall examine the reasons and may grant permission in cases which are with free consent attained through accessible modes, means and formats of communication from the persons with disability and where it involves no torture, cruelty or inhuman or degrading treatments.

5. Limited Guardianship.- (1) The District Court or any designated authority shall grant the support of limited guardianship to a person with disability to take a legally binding decision on his behalf.

(2) The District Court or the designated authority before granting limited guardianship for a person with disability shall satisfy itself that such person is not in a position to take legally binding decision on his own.

(3) The District Court or the designated authority shall take a decision preferably within a period of one month from the date of receipt of an application regarding grant of limited guardianship or from the date of coming to its notice of the need of such limited guardianship:

Provided that the consent of the person to act as a limited guardian shall also be obtained before grant of such limited guardianship.

(4) The validity of the limited guardianship as appointed under sub-rule (1) shall be initially for a period of five years which can be further extended by the District Court:

Provided that the District Court or the designated authority while extending the validity of the limited guardianship shall follow the same procedure as followed while granting the initial guardianship.

(5) While granting the support of such limited guardianship the District Court or the designated authority shall consider a suitable person to be appointed as a limited guardian in the following preference of merit:-

- (a) The parents or adult children of the person with disability
- (b) Immediate brother or sister
- (c) Other Blood relatives or care givers or prominent personality of the locality.

(6) Only those individuals who are over the age of eighteen years and who have not been previously convicted of any cognizable offence as defined in the Code of Criminal Procedure, 1973 (1 of 1974) shall be appointed.

(7) The limited guardian appointed under sub-rule (1) shall consult the person with disability in all matters before taking any legally binding decisions on his behalf.

(8) The appointed limited guardian shall ensure that the legally binding decisions taken on behalf of the person with disability are in the best interest of the person with disability.

CHAPTER III **EDUCATION AND EMPLOYMENT**

6. Terms and conditions before recognition of the educational institution.- The terms and conditions of grant of recognition to the educational institutions by the competent authority in the State may include the requirements to comply with the provisions of section 16 of the Act.

7. Nodal Officer in the District Education Office.- There shall be a nodal officer in the District Education Office to deal with the matters relating to admission of children with disabilities and the facilities to be provided to them in schools in accordance with the provisions of sections 16 and 31 of the Act.

CHAPTER IV **CERTIFICATE OF REGISTRATION OF INSTITUTIONS**

8. Competent Authority.- The District Disabilities Welfare Officer shall be the competent authority for the purpose of Chapter IX of the Act.

9. Application and grant of certificate of registration.- (1) A person desirous of establishing or maintaining an institution for persons with disabilities may make an application in Form "1" to the District Disability Welfare Officer referred to in section 51 of the Act.

Every application made under sub-rule (1) shall be accompanied with,-

- (a) Documentary evidence of work in the area of disability;
- (b) The Constitution or bye laws or regulations governing the institution;
- (c) Audited statement and details of grants received in the last three years, Preceding the date of application;
- (d) A statement regarding total number of persons employed in the Institution along with their respective duties;
- (e) The number of professionals employed in the Institution;
- (f) A statement regarding qualifications of the professionals employed by the Institution; and
- (g) The proof of residence of the applicant.

(2) Every application made under sub rule (1) shall comply with the following requirements in respect of the concerned institution, namely:-

- (a) that the institution had been working in the field of rehabilitation of persons with disabilities for not less than three years immediately before the date on which the application is made;
- (b) that the institution is registered under the Karnataka Societies Registration Act, 1960 or Karnataka Cooperative societies Act 1959 or under any other law for the time being in force in the State and a copy of such registration certificate along with the byelaws and memorandum of association of the society shall accompany the application;
- (c) that the institution has not been running to profit any individual or a body of individuals.
- (d) that the institution has employed professional registered with the Rehabilitation Council of India to cater to the special needs of children with disabilities
- (e) that the institution has adequate teaching and learning material for the persons with disabilities; and
- (f) that the institution has submitted its audited accounts and annual reports of last three years with the competent authority.

(3) The certificate of registration under this rule, unless revoked under section 52 of the Act, shall remain in force for a period of five years on and from the date on which it is granted or renewed.

(4) An application for the renewal of certificate of registration shall be made in the same manner as the application for grant of certificate under sub-rule (1) accompanied with the previous certificate of registration and a statement that the applicant is applying for renewal of the certificate so accompanied;

Provided that such application shall be made before sixty days of the expiry of the validity of such certificate;

Provided further that the competent authority may consider application for renewal of the certificate of registration after 60 days but not later than 120 days, if he is satisfied that sufficient reasons has been provided for such delay.

(5) If the application for renewal of certificate of registration is made before its expiry as specified in the proviso to sub-rule (4), the certificate of registration shall continue to be in force until orders are passed on the application and the certificate of registration shall be deemed to have expired if application for its renewal is not made within sixty days as specified in the said provision.

(6) Every application made under sub-rule (1) or sub rule (5), in which the competent authority referred to in sub-section (1) of Section 51 of the Act, is satisfied that the requirements for grant of certificate of registration under the Act and these rules have been complied with, shall be disposed of by it within a period of ninety days thereafter.

10. Appeal against the order of competent authority.- Any person aggrieved by the order of the Registering (competent) authority referred to in sub - section (1) of Section 51 of the Act, refusing to grant a certificate of registration or revoking a certificate of registration may, within three months from the date of the order, prefer an appeal against that order to the Deputy Director of the Directorate for the Empowerment of Differently Abled and Senior Citizens. The appellate authority may, after such an enquiry into the matter as it considers necessary and after giving the appellant an opportunity of hearing, make such order as it thinks fit.

CHAPTER V

CERTIFICATION OF SPECIFIED DISABILITIES

11. Application for certificate of disability.- (1) Any person with specified disability may apply in Form-II for a certificate of disability and submit the application to,-

- (a) a medical authority or any other notified competent authority to issue such a certificate in the district of residence of the applicant as mentioned in the proof of residence in the application; or
- (b) The concerned medical authority in a Government hospital where he may be undergoing or may have undergone treatment in connection with his disability:

Provided that where a person with disability is a minor or suffering from intellectual disability or any other disability which renders him unfit or

unable to make such an application himself, the application on his behalf may be made by his legal guardian or by any organization registered under the Act having the minor under its care.

- (2) The application shall be accompanied by,-
 - (a) proof of residence;
 - (b) two recent passport size photographs; and
 - (c) aadhaar number or aadhaar enrolment number, if any.

Note.- No other proof of residence shall be demanded from the applicant who has aadhaar or aadhaar enrolment number.

12. Issue of certificate of disability.- (1) On receipt of an application under this rule, the medical authority or any other notified competent authority shall, verify the information as provided by the applicant and shall assess the disability in terms of the relevant guidelines issued by the Central Government and after satisfying himself that the applicant is a person with disability, issue a certificate of disability in his favour in form-III, IV and V as the case may be.

(2) The medical authority shall issue the certificate of disability within a month from the date of receipt of the application.

(3) The medical authority shall, after due examination,-

(i) Issue a permanent certificate of disability in cases where there no chances of variation of disability over time in the degree of disability; or

(ii) Issue a permanent certificate of disability indicating the period of validity, in cases where there is any chance of variation over time in the degree of disability.

(4) If an applicant is found ineligible for issue of certificate of disability, the medical authority shall convey the reasons to him in writing under Form VI within a period of one month from the date of receipt of the application.

(5) The State Government shall ensure that the certificate of disability is granted on online platform from such date as may be notified by the Central Government.

13. Certificate issued under this rule to be generally valid for all Purposes.- A person to whom the certificate issued under this rule shall be entitled to apply for facilities, concessions and benefits admissible for persons with disabilities under schemes of the Government and of non Governmental organizations funded by the Government.

14. Validity of certificate of disability issued under the repealed Act.- The certificate of disability issued under the persons with Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995 (1 of 1996) shall continue to be valid after commencement of the Act for the period specified therein.

15. Appeal regarding Certificate of Disability.- (1) Any person aggrieved with the decision of the authority issuing the certificate of disability may within ninety days from the date of the decision, prefer an appeal to the District level Committee in the following manner,-

(a) The appeal shall contain brief background and the grounds for making the appeal.

(b) The appeal shall be accompanied by a copy of the certificate of disability or letter of rejection issued by the certifying authority.

Provided that where a person with disability is a minor or suffering from any disability which renders him unfit to make such an appeal himself, the appeal on his behalf may be made by his legal or limited guardian as the case may be.

(2) On receipt of such appeal, the District Level Committee shall provide the appellant an opportunity to present his case and thereafter pass such reasoned and detailed order as it may deem appropriate.

(3) Every appeal preferred under sub-rule (1) shall be decided as expeditiously as possible and not later than a period of sixty days from the date of receipt of the appeal.

CHAPTER VI STATE ADVISORY BOARD

16. Allowances for the Members of the State Advisory Board.- (1) The non official member of the state advisory board on disability not residing in the State Capital region, shall be paid an allowance of rupees two thousand per day for each day of the actual meetings of the said Board.

(2) The non-official members of the State Advisory Board on Disability, residing outside the state capital region, shall be paid daily and travelling allowances for each day of the actual meeting of the said Board at the rate admissible to a Group "A" or equivalent Officer of the State Government.

17. Notice of the Meeting.- The meetings of the State Advisory Board on disability constituted under sub - section (1) of Section 66 of the Act (thereafter in this Chapter referred to as 'the Board 'shall ordinarily in the Capital of the State on such dates as may be fixed by its Chairperson:

Provided that it shall meet at least once in every six months.

(2) The Chairperson of the State Advisory Board shall, upon the written request of not less than ten members of the State Advisory Board, call a special meeting of the Board.

(3) Fifteen clear days 'notice of an ordinary meeting and five clear days' notice of a special meeting specifying the time and the place at which such meeting to be held and the business to be

transacted thereat, shall be given by Member Secretary of the State Advisory Board to the members of the Board.

(4) Notice of a meeting shall be given to the members of the State Advisory Board by delivering the same to them by messenger or sending it by registered post to their respective last known places of residence or business or by email or in such other manner as the chairperson of the Board may, in the circumstances of the case, thinks fit.

(5) No member shall be entitled to bring forward for the consideration of the meeting, any matter of which he has not given ten clear days notice to the Member Secretary, unless the Chairperson may permit him to do so.

(6) The State Advisory Board shall adjourn its meeting from day to day or to any particular days as under.

(a) Where a meeting of the State Advisory Board is adjourned from day to day, notice of such adjourned meeting shall be given, to the members available at the place of the meeting where the meeting which was adjourned, was to be held and it shall not be necessary to give notice of the adjourned meeting to the rest of the members.

(b) Where a meeting of the State Advisory Board is adjourned not from day to day but from the day on which the meeting is to be held to another date, notice of such meeting shall be given to all the members of the Board as specified in sub-rule(4).

18. Presiding officer.- The Chairperson of the State Advisory Board shall preside at every meeting of the Board. When the Chairperson is absent from any meeting, the members present shall elect one of the members to preside in that meeting.

19. Quorum.- (1) One-third of the total members of the State Advisory Board shall form the quorum for any meeting.

(2) if at any time fixed for any meeting or during the course of any meeting less than one-third of the total members are present, the Chairperson thereof may adjourn the meeting to such hours on the following or on some other future date as he may fix.

(3) No quorum shall be necessary for the adjourned meeting of the Board.

(4) No matter, which had not been on the agenda of the ordinary or the special meeting of the Board, as the case may be, shall be discussed at adjourned meeting.

(5) (a) When a meeting of the Board is adjourned under sub-rule (2) for want of quorum in the following day, notice of such adjourned meeting shall be given to the members of the Board available at the place where the meeting which was adjourned was to be held and it shall not be necessary to give notice of the adjourned meeting to other members, and

(b) Where a meeting of the Board is adjourned under sub -rule(2) for want of quorum not to the following, but on a date with sufficient gap, notice of such adjourned meeting shall be given to all the members of the Board in the manner as specified in sub -rule(4) of rule 17.

20. Minutes.- (1) The Member Secretary shall keep the names of all the members of the Board who attended the meeting of the Board and of the proceedings of the meetings in a book to be maintained for that purpose.

(2) The minutes of the previous meeting of the Board shall be read at the beginning of every succeeding meeting, and shall be confirmed and signed by the presiding officer at such meeting.

(3) The proceedings shall be open to inspection by any member of the Board at the office of the Member-Secretary of the Board during office hours.

21. Business to be transacted at meeting.- Except with the permission of the presiding officer, no business which is not entered in the agenda or of which notice has not been given by a member under sub-rule (5) of rule 17 shall be transacted at any meeting of the Board.

22. Agenda for the meeting of the State Advisory Board.- (1) At any meeting of the Board business shall be transacted in the order in which it is entered in the agenda, unless otherwise resolved in the meeting with the permission of the presiding officer.

Provided that either at the beginning of the meeting of the Board or after the conclusion of the debate on a motion during the meeting, the presiding officer or a member may suggest a change in the order of business as entered in the agenda and if the Chairperson of the Board agrees, such a change shall take place.

23. Decision by majority.- All questions considered at a meeting of the Board shall be decided by a majority of votes of the members of the Board present and voting and in the event of equality of votes, the Chairperson, or in the absence of the Chairperson, the Vice-Chairperson of the Board or in the absence of both the Member presiding at the meeting, as the case may be, shall have a second or casting vote.

24. No proceeding to be invalid due to vacancy or any defect.- No proceeding of the Board shall be invalid by reasons of existence of any vacancy in or any defect in the constitution of the Board.

25. District - Level Committee.- The District-Level Committee on disability to be constituted by the State Government under Section 72 of the Act, shall consist of,-

(i)	The Deputy Commissioner of the district	Chairperson
(ii)	The Chief Executive Officer of zilla Panchayat	Co-Chairperson
(iii)	The Superintendent of Police	Ex-officio member
(iv)	The District Surgeon or Medical Superintendent	Ex officio member
(v)	The District Health and Family Welfare Officer	Ex-officio member
(vi)	The Psychiatrist of the District Hospital	Ex-officio member
(vii)	Public Prosecutor of the District	Ex-officio member
(viii)	The Secretary, District Legal Services Authority	Ex officio member
(ix)	Persons with disabilities representing nongovernmental organizations of persons with disability nominated by the State Government of which one member each shall be from organization of 5 categories of specific disabilities mentioned in the schedule to the act	Member
(x)	A Representative of a Registered Organization nominated by the State Government	Member
(xi)	A Person with disability as defined in Clause(s) of Section 2 of the Act nominated by the State Government	Member
(xii)	Any other member as invited by the Chairperson	Member
(xiii)	District Disabled Welfare Officer	Member Secretary
(xiv)	Representative of the Social Welfare Department not below the rank of Deputy Director	Member

26. Functions of the District Level Committee.- The District-Level Committee on disability shall perform the following functions, namely:-

- (1) Advise the District authorities on matters relating to rehabilitation and empowerment of persons with disabilities;
- (2) Monitor the implementation of the provisions of the Act and the rules made there under by the District authorities.
- (3) Assist the District authorities in implementation of schemes and programmes of the Government for empowerment of persons with disabilities;
- (4) Look into the complaints relating to non implementation of the provisions of the Act by the District authorities and recommend suitable remedial measures to the concerned authority to redress such complaints;
- (5) Look into the appeal made by the employees of the Government establishments aggrieved with the action taken by the District level establishments under sub-section (4) of Section 23 and recommend appropriate measures; and
- (6) Any other functions as may be assigned by the State Government.

CHAPTER VII **STATE COMMISSIONER FOR PERSONS WITH DISABILITIES**

27. Qualification for appointment of State Commissioner.- No person shall be eligible for appointment of State Commissioner for Persons with Disabilities, unless:-

- (a) he/she is a graduate from a recognized university;
- (b) he/she shall be a holder of degree or diploma in social work or law or management or human rights or rehabilitation or education of persons with disabilities;
- (c) he/she is having experience of at least 15 years in a Group "A" level post in the State Government out of which at least two years of experience in dealing with the welfare and rehabilitation schemes of persons with disabilities;
or
he/she shall have experience of at least twenty five years in public sector undertaking or a semi Government or an autonomous body dealing with disability related matters or social sector or as senior level functionary in registered national and international voluntary organizations in the field of disability or social development;

28. Mode of appointment of the State Commissioner.- (1) The State Government shall, at least six months before the post of State Commissioner is due to fall vacant, advertise in at least two national or state level daily newspapers, one in English and the other in Kannada inviting applications for the post from eligible candidates fulfilling the criteria.

(2) A Search-cum Selection Committee shall be constituted to recommend a panel of three suitable candidates for the post of the State Commissioner.

(3) Composition of the Search-cum-Selection Committee referred to in sub-rule (2) shall be governed by relevant instructions issued by the concerned administrative department of the State Government.

(4) The panel recommended by the Search-cum-Selection Committee may consist of persons from amongst those who have applied in response to the advertisement made under sub-rule (1) as well as from other willing eligible persons in the employment of Central or State Government whom the Committee may consider suitable.

(5) The State Government shall appoint one of the candidates out of the panel recommended by the Search-cum-Selection Committee under sub - rule (2) as the State Commissioner.

29. Term of the State Commissioner.- (1) The State Commissioner shall be appointed on full-time basis for a period of three years from the date on which he assumes office, and may be extended for a period of another two years or till he attains the age of sixty-five years, whichever is earlier.

(2) A person may serve as State Commissioner for a maximum of two terms, subject to the upper age limit of sixty-five years.

30. Salary and allowances of the State Commissioner.- (1) the salary and allowances of the State Commissioner shall be the salary and allowances as admissible to a Secretary in the State Government.

(2) The State Commissioner shall be entitled for the salary and allowances as prescribed by the State Government from time to time.

(3) Where a State Commissioner being a retired Government servant or a retired employee of any institution or autonomous body funded by the Central or State Government, is in receipt of pension in respect of such previous service, the salary admissible to him under these rules shall be reduced by the amount of the pension, and if he had received in lieu of a portion of the pension, the commuted value thereof, by the amount of such commuted portion of the pension.

31. Other terms and conditions of service of the state commissioner.- The other terms and conditions of service of State Commissioner shall be such as specified below, namely:-

(a) Leave:

The State Commissioner shall be entitled to such leave as is admissible to Group "A" officer under the relevant provisions of the Karnataka State Civil Service Rules applicable on them.

(b) Leave Travel Concession:

The State Commissioner shall be entitled to such leave Travel Concession as is admissible to Group A 'officers under relevant Provisions of the Karnataka State Civil Service Rules applicable on them.

(c) Medical Benefits:

The State Commissioner shall be entitled to such medical benefits as is admissible to Group 'A' officers under the relevant provisions of the Karnataka State Civil Service Rules applicable on them.

32. Resignation and removal.- (1) The State Commissioner may, by notice in writing, under his handwriting, addressed to the State Government, Resign from his post.

Provided that he shall continue in the office till his resignation is accepted.

(2) The state government shall remove a person from the office of the state commissioner, if he,-

(a) becomes an undischarged insolvent; or

(b) engages during his/her term of office in any paid employment or activity outside the duties of his/her office; or

(c) is convicted and sentenced to imprisonment for an offence which in the opinion of the State Government involves moral turpitude; or

(d) is in the opinion of the State Government, unfit to continue in office by reason of infirmity of mind or body or serious default in the performance of his functions as laid down in the Act; or

(e) is absent without obtaining the leave from the State Government, remains absent from duty for a consecutive period of fifteen days or more; or

- (f) has, in the opinion of the State Government, so abused the position of the State Commissioner as to render his/her continuance in the office detrimental to the interest of persons with disability;

Provided that no State Commissioner shall be removed under this rule except after following the procedure, mutatis mutandis, applicable for removal of a Group A 'officer of the State Government.

(3) The State Government may suspend the State Commissioner, in respect of whom proceedings for removal have been commenced in accordance with sub-rule (2), pending conclusion of such proceedings.

33. Residuary provision.- The conditions of service of the State Commissioner, in respect of which no express provision has been made in these rules, shall be determined by the rules and orders for the time being applicable to the Secretary to the State Government.

34. Procedures to be followed by the State Commissioner.- An aggrieved person may present a complaint containing the following particulars in person or by his agent to the State Commissioner or send it by registered post or by email addressed to the State commissioner, namely:-

- (a) the name, description and the address of the complainant;
- (b) the name, description and the address of the opposite party or parties, as the case may be, so far as they may be ascertained;
- (c) the facts relating to the complaint and when and where it arose;
- (d) documents in support of the allegations contained in the complaint; and
- (e) the relief which the complainant claims.

(2) The State Commissioner on receipt of a complaint shall refer a copy of the complaint to the opposite party or parties mentioned in the complaint, directing him to give his version of the case within a period of thirty days or such extended period not exceeding fifteen days as may be granted by the State Commissioner.

(3) On the date of hearing or any other date to which hearing could be adjourned, the parties or their agents shall appear before the State Commissioner.

(4) where the complainant or his agent fails to appear before the State commissioner on such days, the State Commissioner may either dismiss the complaint on default or decide on the merits.

(5) Where the opposite party or his agent fails to appear on the date of the hearing, the State Commissioner may take such necessary action under section 82 of the Act as he deems fit for summoning and enforcing the attendance of the opposite party.

(6) The State Commissioner may dispose of the complaint ex-parte, if necessary.

(7) The State Commissioner may on such terms as he deems fit and at any stage of the proceedings, adjourn the hearing of the complaint.

(8) The State Commissioner shall decide the complaint as far as possible within a period of three months from the date of receipt of notice by opposite party.

35. Advisory Committee to assist the State Commissioner.- (1) The State Government shall appoint an Advisory Committee, comprising the five experts to represent each of the five groups of specified disabilities mentioned in the Schedule to the Act of whom two shall be women;

(2) The State Commissioner may invite subject or domain expert as per the need who shall assist him in meeting or hearing and in preparation of the report.

(3) The tenure of the members of the Advisory Committee shall be for a period of three years and the members shall not be eligible for re-nomination.

(4) The non-official members of the Advisory Committee, residing in the State capital, shall be paid an allowance of rupees two thousand per day of the actual meeting.

(5) The non official members of the Advisory Committee, not residing in the State capital shall be paid daily and travelling allowances for each day of the actual meetings at rate admissible to a Group 'A' officer of the State Government.

36. Submission of annual reports.- (1) The State Commissioner, shall as soon as may be possible, after the end of the financial year, but not later than the 30th day of September in the next year ensuing, prepare and submit to the State Government, an annual report giving a complete account of his activities during the said financial year.

(2) In particular, the annual report referred to in sub-rule (1) shall contain information in respect of each of the following matters, namely:-

- (a) names of officers and employees in the office of the State Commissioner and a chart showing the organizational set up;
- (b) the functions which the State Commissioner has been empowered under sections 80 and 81 of the Act and the highlights of the performance in this regard;
- (c) the main recommendations made by the State Commissioner;
- (d) progress made in the implementation of the Act in the State; and
- (e) any other matter deemed appropriate for inclusion by the State Commissioner or specified by the State Government from time to time to be included in the report.

CHAPTER VIII SPECIAL PUBLIC PROSECUTOR

37. Appointment of Special Public Prosecutor.- (1) The Special Public Prosecutor to be appointed by the State Government in every Special Court shall have,-

- (a) practical experience of handling cases of persons with disabilities;
- (b) experience at the Bar of not less than seven years; and
- (c) shall be well versed with local language and customs.

(2) The fee and other remunerations of the Special Public Prosecutor specified or appointed under sub- section (1) of section 85 of the Act shall be the same as that of Public Prosecutor appointed by the State Government under the code of criminal procedure, 1973 (1 of 1974) for conducting the cases before a court of session.

CHAPTER IX STATE FUND FOR PERSONS WITH DISABILITIES

38. State Fund for Persons with Disabilities and its management.-

(1) There shall be credited to the State Fund for persons with disabilities herein after referred to as the State Fund,-

- (a) all sums received by way of grant, gifts, donations, benefactions, bequests or transfers;
- (b) all sums received from the State Government including grants - in- aid; and
- (c) all sums from such other sources as may be decided by the state, Government.

(2) There shall be a governing body consisting of following members to manage State Fund, namely:-

(i)	The Principal Secretary / Secretary to Government Women and Child Welfare and Department of Empowerment of Persons with Disabilities	Chair Person
(ii)	The Director of the Department of Empowerment of Persons with Disabilities	Ex officio Member
(iii)	The Financial Advisor of the Department of Empowerment of Persons with Disabilities	Ex-officio Member
(iv)	The State Commissioner for persons with disabilities	Ex officio member
(v)	Two representatives of the State Government Department of Health and Family welfare / Department of Higher Education / Department of Labour / Department of Finance / Department of Rural Development / Department of Urban Development, not below the rank of Deputy Secretary by rotation in alphabetical order nominated by the State Government.	Members
(vi)	Five persons representing five groups of different types of disabilities to be nominated by the Government, by rotation	Members
(vii)	Joint Secretary/ Deputy Secretary of Women and Child Development and Empowerment of Differently Abled and Senior Citizens	Member Secretary

(3) The governing body shall meet as often as necessary, but at least once in every financial Year.

(4) The nominated members shall hold office for not more than three years.

(5) No member of the governing body shall be a beneficiary of the Fund during the period such member holds office.

(6) The nominated non - official members shall be eligible for payment of travelling allowance and dearness allowance as admissible to a Group "A" officer of the State Government for attending the meetings of the governing body.

(7) No non-official member shall be nominated as a member of governing body if he,-

(a) is, or has been, convicted of an offence, which in the opinion of State Government,

involves moral turpitude, or

(b) is, or at any time has been, adjudicated as an insolvent

39. Utilization of State Fund.- The State Fund shall be utilized for the following purposes namely:-

(a) Financial assistance to the areas which are not specifically covered under any scheme and program of the State Government;

(b) Administrative and other expenses of the Fund, as may be required to be incurred by or under the Act; and

(c) Such other purposes as may be decided by the governing body for the purposes of the Act.

(2) Every proposal of expenditure shall be placed before the governing body for its approval;

(3) The governing body may appoint secretarial staff including accountants with such terms and conditions as it may think appropriate to look after the management and utilization of the State Fund based on the requirements.

40. Budget.- The Chief Executive Officer of the State Fund shall prepare the budget for incurring expenditure under the State Fund in each financial year showing the estimated receipt and expenditure of the Fund, in January every year and shall place the same for consideration of the governing body.

41. Annual Report.- The annual report of the Department dealing with Empowerment of persons with Disabilities and Senior Citizens in the State Government shall include a chapter on the State Fund.

42. Repeal and Savings.-The Persons with Disabilities (Equal opportunities, Protection of Rights and Full Participation) (Karnataka) Rules, 2003 are hereby repealed.

provided that, the said repeal shall not affect the previous operation of the said rules or anything duly done or suffered there under or affect any right, liability or obligation acquired, accrued or incurred under the said rules.

By order and in the name of Governor of Karnataka

M. Rajanna

Under Secretary-2 to Government,
Women and Child Development and
Empowerment of Differently Abled
and Senior Citizens Department



ಕರ್ನಾಟಕ ರಾಜ್ಯಾಧಿಕೃತ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ನುರುವಾರ, ಫ್ಲೈವ್ಲೆ ಅಂ, ೨೦೧೯ (ಫಾಲ್ಗುಣ ೨, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru, Thursday, February 21, 2019 (Palguna 2, Shaka Varsha 1940)	ನಂ. ೧೩೧ No. 131
---------	---	--------------------

Office of the Commissioner of Commercial Taxes (Karnataka)
Vanijya Therige Karyalaya, Gandhinagar, Bengaluru,

NOTIFICATION (04/ 2019)

No. KGST.CR.01/17-18, Bengaluru, Dated: 20.02.2019

In exercise of the powers conferred by section 168 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) read with sub-rule (5) of rule 61 of the Karnataka Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), on the recommendations of the Council, the following further amendments in Notification (1-K/2018) No. KGST.CR.01/17-18, dated the 10th August, 2018, published in the Karnataka Gazette, Extraordinary, Part-IVA, No.1266, dated the 13th August, 2018, are hereby made, namely:–

In the said notification, in the first paragraph, after the last proviso, the following proviso shall be inserted, namely: –

“Provided also that the return in **FORM GSTR-3B** of the said rules for the month of January, 2019 shall be furnished electronically through the common portal, on or before the 22nd February, 2019.”.

SRIKAR M.S.
Commissioner of Commercial Taxes
(Karnataka), Bengaluru



ಕರ್ನಾಟಕ ರಾಜ್ಯಪ್ರೇಕ್ಷ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ಬೆಂಗಳೂರು ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಶುಕ್ರವಾರ, ಹೆಬ್ಬಿವಲ ೨೨, ೨೦೧೯ (ಹಾಲ್ಯಾಂ ೩, ಶಕ ಪಂಚ ೧೯೪೦) Bengaluru, Friday, February 22, 2019 (Palguna 3, Shaka Varsha 1940)	ನಂ. ೧೩೨ No. 132
---------	---	--------------------

ಕಾರ್ಮಿಕ ಸಚಿವಾಲಯ

ಅಧಿಕೂಟನೆ

ಸಂಖ್ಯೆ: ಕಾಣ 245 ಎಲ್‌ಡಬ್ಲೂ‌ಎ 2018, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 21-02-2019

ಕ್ಯಾರಿಕಾ ವಿವಾದಗಳ ಕಾಯಿದೆ 1947ರ (ಕೇಂದ್ರಾಧಿನಿಯಮು 1947ರ ಸಂಖ್ಯೆ: xiv) ಸೆಕ್ಷನ್ 2 ವಿಂದ (n) ಉಪಖಂಡ (vi)ರ ಮೇರೆಗೆ ಪ್ರದರ್ಶಿತವಾದ ಅಧಿಕಾರವನ್ನು ಚಲಾಯಿಸಿ, ಸಾರ್ವಜನಿಕ ಹಿತದೃಷ್ಟಿಯಿಂದ "ಮೇ॥ ಓಟಾ ಅಡ್ಡನ್ನಾಡ ಮೆಟೇರಿಯಲ್ಸ್ ಲಿ., ನಂ.10, ಜಿಗಳೆ ಇಂಡಸ್ಟ್ರಿಯಲ್ ಏರಿಯಾ, ಜಿಗಳೆ, ಬೆಂಗಳೂರು-560 105" ಸಂಸ್ಥೆಯನ್ನು ಸಾರ್ವಜನಿಕ ಉಪಯುಕ್ತ ಸೇವೆ ಎಂಬುದಾಗಿ ದಿನಾಂಕ: 21-02-2019 ರಿಂದ ಮುಂದಿನ 6 ತಿಂಗಳ ಅವಧಿಯವರೆಗೆ ಜಾರಿಯಲ್ಲಿರುವಂತೆ ಘೋಷಿಸಲಾಗಿದೆ.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಎಲ್.ಎಸ್. ಶ್ರೀಕಂಠಬಾಬು
ಸರ್ಕಾರದ ಉಪ ಕಾರ್ಯದರ್ಶಿ
ಕಾರ್ಮಿಕ ಇಲಾಖೆ



ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಠ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಬೆಂಗಳೂರು ರಾಜ್ಯ ಪರೀಕ್ಷೆ

ಬೆಂಗಳೂರು, ಶನಿವಾರ, ಫೆಬ್ರವರಿ ೨೩, ೨೦೧೯ (ಪಾಲಗುಣ ೪, ಶಕ ವರ್ಷ ೧೯೪೦)
 Bengaluru, Saturday, February 23, 2019 (Palguna 4, Shaka Varsha 1940) ನಂ. ೧೩೩
No. 133

FINANCE SECRETARIAT

NOTIFICATION

No. FD 03 PES 2019, Bengaluru, Dated: 23.02.2019

The draft of the following rules further to amend the Karnataka Excise (Excise Duties and Fees) Rules, 1968, which the Government of Karnataka propose to make in exercise of the powers conferred by section 71 of the Karnataka Excise Act, 1965, (Karnataka Act 21 of 1966) is hereby published as required by sub-section (1) of the said section for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken up for consideration after fifteen days from the date of its publication in the official Gazette.

Any objection or suggestion which may be received by the State Government from any person in respect of the said draft before the expiry of the period specified above will be considered by the State Government. The objections or suggestions may be addressed to the Additional Chief Secretary to Government, Finance Department, VidhanaSoudha, Bengaluru - 01.

DRAFT RULES

1. Title and commencement.— (1) These rules may be called the Karnataka Excise (Excise Duties and Fees) (Amendment) Rules, 2019.

(2) They shall come into force with effect from the 1st day of April, 2019.

2. Amendment of Schedule-A.— In Schedule-A appended to the Karnataka Excise (Excise Duties and Fees) Rules, 1968 (hereinafter referred to as the said rules),—

(i) for serial number 8 and the entries relating thereto, the following shall be substituted, namely –

“8. Low Alcoholic Beverage Rs.10 per bulk litre

(ii) for serial number 9 and the entries relating thereto, the following shall be substituted, namely –

“9. Beer manufactured in the Microbrewery Fifty percent of the annual installed capacity at the rate of Rs.10 per

Bulk litre.
It shall be paid along with the
licence fee.

3. Amendment of Schedule-D.—In Schedule-D to the said rules.—

(i) for serial number II and the entries relating thereto, the following shall be substituted, namely:-

"

II	Beer (bottled)	From	To	(1) Manufactured in Karnataka and when issued to a Distributor Licensee under the Karnataka Excise (Sale of Indian and Foreign Liquors) Rules, 1968, for the purpose of sale within Karnataka but excluding the Beer issued to a licensee holding Military Canteen Licence, Military Canteen Stores Bonded Warehouse Licence or Border Security Force or Para-Military Forces Licences;	(1) Manufactured in Karnataka: (i) when issued to a licensee holding Military Canteen Licence, Military Canteen Stores Bonded Warehouse Licence or Border Security Force or Para-Military Forces Licences; or (ii) when issued for export to licensees outside Karnataka but within India by way of sale or stock transfer;
				(2) Manufactured in other States in India and when imported into Karnataka State by a Distributor Licensee.	or (2) Manufactured in other States in India and when imported into Karnataka by a Licensee holding the Military Canteen Stores Bonded Warehouse Licence.
		Rs. Ps.	Rs. Ps.	Rs. Ps.	Rs. Ps.
1.		125-00 (in case of 330 ml bottles)	Above	175% of Declared Price	2-00
2		140-00	above	175% of Declared Price	2-00

"
(ii) for serial number III and the entries relating thereto, the following shall be substituted, namely:-

III	Beer (Draught/Bulk)	From	To	Manufactured in Karnataka and when issued to a Licensee under the Karnataka Excise (Lease of the Right of Retail Vend of Beer) Rules, 1976.	Manufactured in Karnataka and when issued to a Licensee for export outside the State of Karnataka but within India by way of sale or Stock transfer.
				Rs. Ps.	Rs. Ps.
01		00.00	15.00	150 % of Declared Price	0.40
02		16.00	20.00	150 % of Declared Price	0.45
03		21.00	25.00	150 % of Declared Price	0.50

"

(iii) for serial number VII and the entries relating thereto, the following shall be substituted, namely:-

"

VII	Low Alcoholic Beverage	From	To	(1) Manufactured in Karnataka and when issued to a Distributor Licensee under the Karnataka Excise (Sale of Indian and Foreign Liquors) Rules, 1968, for the purpose of sale within Karnataka but excluding the liquor issued to a licensee holding Military canteen licence, Military Canteen Stores Bonded Warehouse Licence or Border Security Force or Para-military Forces Licenses; or (2) Manufactured in other States in India and imported into Karnataka State by a Distributor Licensee.	(1) Manufactured in Karnataka,- (i) when issued to a licensee holding Military Canteen Licence, Military Canteen Stores Bonded Warehouse Licence or Border Security Force or Para Military Forces Licenses; or (ii) when issued for export to licensees outside Karnataka but within India by way of sale or stock transfer; or (2) Manufactured in other States in India and when imported into Karnataka by a Licensee holding the Military Canteen Stores Bonded Warehouse licence.
				Rs. Ps.	Rs. Ps.
01		00.00	450.00	150 % of Declared Price	0.45
02		451.00	Above	150 % of Declared Price	0.50

"

4. Amendment of Schedule-D1.— In Schedule-D1 to the said rules, in column 4 for the words, letters and figures “Fifty percent of the annual installed capacity at the rate of Rs.12.50 per bulk litre”, the words, letters and figures “Fifty percent of the annual installed capacity at the rate of Rs.25.00 per bulk litre” shall be substituted.

By Order and in the Name of the Governor of Karnataka

Venkatesh.G
Under Secretary to Government,
Finance Department (Excise)



ಕರ್ನಾಟಕ ರಾಜ್ಯಾಧ್ಯಾತ್ಮಕ ಪ್ರಾಂತೀಯ ಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ಬೆಂಗಳೂರು ರಾಜ್ಯ ಪತ್ರ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಸೋಮವಾರ, ಫೆಬ್ರುವರಿ ೨೫, ೨೦೧೯ (ಖಾಲ್ಕಣ ೬, ಶಕ ವರ್ಷ ೧೯೪೦)	ನಂ. ೧೩೪
Part-IVA	Bengaluru, Monday, February 25, 2019 (Palguna 6, Shaka Varsha 1940)	No. 134

ಗ್ರಾಮೀಣಾಭಿವೃದ್ಧಿ ಮತ್ತು ಪಂಚಾಯತ್ರೆ ರಾಜ್ಯ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ:ಗ್ರಾಂಪ:03:ಉಖಾಯೋ:2019 ಬೆಂಗಳೂರು ದಿನಾಂಕ:22.02.2019

ಮಹಾತ್ಮ ಗಾಂಧಿ ರಾಷ್ಟ್ರೀಯ ಗ್ರಾಮೀಣ ಉದ್ಯೋಗ ಖಾತರಿ ಯೋಜನೆಯಡಿ ಓಂಬುಡ್ಸ್‌ಮನ್ ನೇಮಕಾತಿ

ಮಹಾತ್ಮ ಗಾಂಧಿ ರಾಷ್ಟ್ರೀಯ ಗ್ರಾಮೀಣ ಉದ್ಯೋಗ ಖಾತರಿ ಯೋಜನೆ ಓಂಬುಡ್ಸ್‌ಮನ್ ಮಾರ್ಗಸೂಚಿಗಳನ್ನಾಯಿ ಓಂಬುಡ್ಸ್‌ಮನ್ ನೇಮಕಾತಿಗಾಗಿ ಸರ್ಕಾರದ ಅಪರ ಮುಖ್ಯ ಕಾರ್ಯದರ್ಶಿರವರ ಅಧ್ಯಕ್ಷತೆಯಲ್ಲಿ ರಚಿತವಾಗಿರುವ ಓಂಬುಡ್ಸ್‌ಮನ್ ಆಯ್ದು ಸಮಿತಿಯು ದಿ:12.02.2018 ರಂದು ಜರುಗಿದ ಸಭೆಯ ಶಿಫಾರಸ್ಸಿನಂತೆ ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ:ಗ್ರಾಂಪ:483: ಉಖಾಯೋ:2017 ದಿ:21.02.2018 ರಲ್ಲಿ ಬೆಂಗಳೂರು ಗ್ರಾಮಾಂತರ / ನಗರ ಜಿಲ್ಲೆಗೆ ಆಯ್ದುಯಾದ ಅಭ್ಯರ್ಥಿಯು ರಾಜೀನಾಮೆ ನೀಡಿರುವುದರಿಂದ ಕಾಯ್ದಿರಿಸಿದ ಪಟ್ಟಿ-1 ರಲ್ಲಿ ಆಯ್ದುಯಾಗಿರುವ ಈ ಕೆಳಕಂಡ ವಿವರಗಳನ್ನೂ ಅಭ್ಯರ್ಥಿಯನ್ನು ನೇಮಕಾತಿಗೆ ಅಧಿಸೂಚಿಸಿದೆ.

ಕ್ರ.ಸಂ	ಅಭ್ಯರ್ಥಿಯ ಹೆಸರು	ವಿಳಾಸ	ಹಂಚಿಕೆಯಾಗಿರುವ ಜಿಲ್ಲೆ
1	ಟಿ.ಮಾದೇಗೌಡ	ನಂ.119/4, 3ನೇ ಮುಖ್ಯ ರಸ್ತೆ, ದಾರಕನಗರ, ಚಂದ್ರಾ ಲೇಖೀಕ್, ಬೆಂಗಳೂರು-560072	ಬೆಂಗಳೂರು ಗ್ರಾಮಾಂತರ / ನಗರ

- ಓಂಬುಡ್ಸ್‌ಮನ್ ಆಗಿ ನೇಮಕಗೊಂಡ ಇವರು ಈ ಅಧಿಸೂಚನೆ / ನೇಮಕಾತಿ ಪತ್ರ ಹೊರಡಿಸಿದ ದಿನಾಂಕದಿಂದ 15 ದಿನಗಳ ಒಳಗಾಗಿ ಹಂಚಿಕೆ ಮಾಡಿರುವ ಜಿಲ್ಲೆಯ ಜಿಲ್ಲಾ ಪಂಚಾಯಿತಿಯ ಮುಖ್ಯ ಕಾರ್ಯ ನಿರ್ವಹಕ ಅಧಿಕಾರಿಯವರನ್ನು ಸಂಪರ್ಕಿಸಿ ಕರ್ತವ್ಯಕ್ಕೆ ಹಾಜರಾಗಿ ಕಾರ್ಯಭಾರವನ್ನು ವಹಿಸಿಕೊಳ್ಳುವುದು.
- ಓಂಬುಡ್ಸ್‌ಮನ್ ಆಗಿ ನೇಮಕಗೊಂಡ ಇವರು ಭಾರತ ಸರ್ಕಾರವು ಪತ್ರಸಂಖ್ಯೆ:No/J-11011/21/2008-NREGA(Pt) dt:28.08.2017ರಲ್ಲಿ ಹೊರಡಿಸಿರುವ ಓಂಬುಡ್ಸ್‌ಮನ್ ಮಾರ್ಗಸೂಚಿಗಳನ್ನುಸಾರ ಕರ್ತವ್ಯ ನಿರ್ವಹಿಸುವುದು.
- ಈ ಸಂಬಂಧ ಕೇಂದ್ರ ಸರ್ಕಾರ / ರಾಜ್ಯ ಸರ್ಕಾರಗಳು, ಕಾಲ ಕಾಲಕ್ಕೆ ಹೊರಡಿಸುವ ಆದೇಶಗಳು / ಸೂಚನೆಗಳು ಓಂಬುಡ್ಸ್‌ಮನ್‌ರವರ ಕರ್ತವ್ಯ ಮತ್ತು ಜವಾಬ್ದಾರಿಗಳಾಗಿರುತ್ತವೆ.

ಎಂ.ಕನಗವಲ್ಲಿ
ಆಯುಕ್ತರು ಗ್ರಾಮೀಣಾಭಿವೃದ್ಧಿ
ಗ್ರಾಮೀಣಾಭಿವೃದ್ಧಿ ಮತ್ತು ಪಂಚಾಯತ್ರೆ ರಾಜ್ಯ ಇಲಾಖೆ

Rural Development and Panchayat Raj Secretariat

NOTIFICATION

No:RDP:03:EGS:2019 Bengaluru Dated:22.02.2019

Appointment of Ombudsperson under MGNREGS

The Ombudsman Selection Committee constituted under the Chairmanship of Additional Chief Secretary to the Government of Karnataka for recommendation of appointment of Ombudspersons as per the provisions of the Instructions for MGNREGS Ombudsman issued by the Government of India Under Section 27(1) of the Mahatma Gandhi National Rural Employment Guarantee Act and since the candidate selected for appointment of Ombudsperson by the Committee in its meeting held on 12.02.2018 for the district of Bengaluru Rural / Urban vide Notification No:RDP:483:EGS:2017 dated:21.02.2018 has resigned, the next candidate in the waiting list-1 is notified for appointment as detailed below.

Sl.No	Name of the candidate	Address	District Alloted
1	T.Madegowda	No.119/4, 3 rd main road, Dwarakanagara, Chandra layout, Bengaluru-560072.	Bengaluru Rural/ Urban

- The Ombudsperson shall contact the Chief Executive Officer, Zill Panchayat concerned and report to duty within 15 days from the date of this Notification/ Appointment letter.
- The Ombudsperson appointed shall function as per the Instructions on Ombudsman issued by Government of India vide its letter No/J-11011/21/2008-NREGA(Pt) dt:28.08.2017.
- The Orders and Instructions issued / to be issued by the Central Govt/State Government from time to time shall be the duties and responsibilities of the Ombudsperson.

M.Kanagavalli
Commissioner Rural Development
Rural Development & Panchayat Raj Dept.



ಕರ್ನಾಟಕ ರಾಜ್ಯಾಧ್ಯಕ್ಷ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ಎರ್ವಣೆ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಮಂಗಳೂರು, ಹೆಚ್ಚಿನ ಅಂ, ೨೦೧೯ (ಫಾಲ್ಗುಣ ೨, ಶಕ ವರ್ಷ ೧೯೪೦) Bengaluru, Tuesday, February 26, 2019 (Palguna 7, Shaka Varsha 1940)	ನಂ. ೧೩೫ No. 135
---------	---	--------------------

PARLIAMENTARY AFFAIRS SECRETARIAT

NOTIFICATION-I

NO: DPAL 01 SAMVYAVI 2019, Bengaluru, dated: 26.02.2019

In exercise of the powers conferred by clause (a) of section 2 of the Karnataka Parliamentary Secretaries Salary, Allowances and Miscellaneous Provisions Act, 1963 (Karnataka Act 15 of 1963), the Chief Minister of Karnataka has appointed Sri. Dr. K Shrinivasa Murthy Member of the Karnataka Legislative Assembly as Parliamentary Secretary with immediate effect.

Now therefore, in exercise of the powers conferred by section 3 of the Karnataka Parliamentary Secretaries Salary, Allowances and Miscellaneous Provisions Act, 1963, the Government of Karnataka hereby specify that Sri. Dr. K Shrinivasa Murthy Member of the Karnataka Legislative Assembly shall be entitled to such Salary and allowances as admissible to the Minister of State under the Karnataka Ministers Salaries and Allowances Act, 1956 from the date of assuming his office.

Whereas section 5 of the said Act empowers the Chief Minister or the concerned Minister to specify the functions of the Parliamentary Secretary to whom he is Parliamentary Secretary.

Now therefore, in exercise of the powers conferred by section 5 of the Karnataka Parliamentary Secretaries Salary, Allowances and Miscellaneous Provisions Act, 1963, the Government of Karnataka hereby specify that Sri. Dr. K Shrinivasa Murthy, Member of the Karnataka Legislative Assembly is Parliamentary Secretary to the Minister for Animal Husbandry and Fisheries Department.

By Order and in the name of the Governor of Karnataka,

K. Dwarakanath Babu
Secretary to Government,
Department of Parliamentary Affairs

NOTIFICATION-II

NO: DPAL 01 SAMVYAVI 2019, Bengaluru, dated: 26.02.2019

In exercise of the powers conferred by clause (a) of section 2 of the Karnataka Parliamentary Secretaries Salary, Allowances and Miscellaneous Provisions Act, 1963 (Karnataka Act 15 of 1963), the Chief Minister of Karnataka has appointed Sri. M. Shrinivasa, Member of the Karnataka Legislative Assembly as Parliamentary Secretary with immediate effect.

Now therefore, in exercise of the powers conferred by section 3 of the Karnataka Parliamentary Secretaries Salary, Allowances and Miscellaneous Provisions Act, 1963, the Government of Karnataka hereby specify that Sri. M. Shrinivasa, Member of the Karnataka Legislative Assembly shall be entitled to such Salary and allowances as admissible to the Minister of State under the Karnataka Ministers Salaries and Allowances Act, 1956 from the date of assuming his office.

Whereas section 5 of the said Act empowers the Chief Minister or the concerned Minister to specify the functions of the Parliamentary Secretary to whom he is Parliamentary Secretary.

Now therefore, in exercise of the powers conferred by section 5 of the Karnataka Parliamentary Secretaries Salary, Allowances and Miscellaneous Provisions Act, 1963, the Government of Karnataka hereby specify that Sri. M. Shrinivasa, Member of the Karnataka Legislative Assembly is Parliamentary Secretary to the Minister for Co-operation Department.

By Order and in the name of the Governor of Karnataka,

K. Dwarakanath Babu
Secretary to Government,
Department of Parliamentary Affairs

NOTIFICATION-III

NO: DPAL 01 SAMVYAVI 2019, Bengaluru, dated: 26.02.2019

In exercise of the powers conferred by clause (a) of section 2 of the Karnataka Parliamentary Secretaries Salary, Allowances and Miscellaneous Provisions Act, 1963 (Karnataka Act 15 of 1963), the Chief Minister of Karnataka has appointed Sri K.A Tippeswamy, Member of the Karnataka Legislative Council as Parliamentary Secretary with immediate effect.

Now therefore, in exercise of the powers conferred by section 3 of the Karnataka Parliamentary Secretaries Salary, Allowances and Miscellaneous Provisions Act, 1963, the Government of Karnataka hereby specify that Sri K.A Tippeswamy, Member of the Karnataka Legislative Council shall be entitled to such Salary and allowances as admissible to the Minister of State under the Karnataka Ministers Salaries and Allowances Act, 1956 from the date of assuming his office.

Whereas section 5 of the said Act empowers the Chief Minister or the concerned Minister to specify the functions of the Parliamentary Secretary to whom he is Parliamentary Secretary.

Now therefore, in exercise of the powers conferred by section 5 of the Karnataka Parliamentary Secretaries Salary, Allowances and Miscellaneous Provisions Act, 1963, the Government of Karnataka hereby specify that Sri K.A Tippeswamy, Member of the Karnataka Legislative Council is Parliamentary Secretary to the Minister for Public Works Department.

By Order and in the name of the Governor of Karnataka,

K. Dwarakanath Babu
Secretary to Government,
Department of Parliamentary Affairs



ಕರ್ನಾಟಕ ರಾಜ್ಯಾಧ್ಯಾತ್ಮಕ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ಎಂಬೆಂಟ್ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಹೆಚ್ಚಿನಲ್ಲಿ ೨೨, ೨೦೧೯ (ಹಾಲ್ಕಾ ಅ, ಶಕ ಪಂಚ ೧೯೪೦) Bengaluru, Wednesday, February 27, 2019 (Palguna 8, Shaka Varsha 1940)	ನಂ. ೧೩೬ No. 136
---------	--	--------------------

PARLIAMENTARY AFFAIRS SECRETARIAT

NOTIFICATION

NO: DPAL 01 SAMVYAVI 2019, Bengaluru, dated: 27.02.2019

In exercise of the powers conferred by clause (a) of section 2 of the Karnataka Parliamentary Secretaries Salary, Allowances and Miscellaneous Provisions Act, 1963 (Karnataka Act 15 of 1963), the Chief Minister of Karnataka has appointed Sri. Devanand Poolasingh Chawhan, Member of the Karnataka Legislative Assembly as Parliamentary Secretary with immediate effect.

Now therefore, in exercise of the powers conferred by section 3 of the Karnataka Parliamentary Secretaries Salary, Allowances and Miscellaneous Provisions Act, 1963, the Government of Karnataka hereby specify that Sri. Devanand Poolasingh Chawhan, Member of the Karnataka Legislative Assembly shall be entitled to such Salary and allowances as admissible to the Minister of State under the Karnataka Ministers Salaries and Allowances Act, 1956 from the date of assuming his office.

Whereas section 5 of the said Act empowers the Chief Minister or the concerned Minister to specify the functions of the Parliamentary Secretary to whom he is Parliamentary Secretary.

Now therefore, in exercise of the powers conferred by section 5 of the Karnataka Parliamentary Secretaries Salary, Allowances and Miscellaneous Provisions Act, 1963, the Government of Karnataka hereby specify that Sri. Devanand Poolasingh Chawhan, Member of the Karnataka Legislative Assembly is Parliamentary Secretary to the Chief Minister (Primary and Secondary Education Department).

By Order and in the name of the Governor of Karnataka,

K. Dwarakanath Babu
Secretary to Government,
Department of Parliamentary Affairs